



AGENDA OF THE TRANSIT COMMISSION

**WEDNESDAY, MAY 27, 2026, 8:15 AM
TRANSIT
901 University Ave**

A. Roll Call.

1. Members: Roger Kolb, Chair; Randy Scannell, Vice-Chair; Kevin Kuehn, Secretary; Alder Alyssa Proffitt, Michael Conley-Kuhagen, Terri Refsguard and Dr. Hector Rodriguez.

B. Approval of the Agenda.

1. Approval of the agenda for the Wednesday, May 27, 2026, meeting of the Transit Commission.

C. Approval of Minutes.

1. Approval of the minutes from the April 08, 2026, meeting.

D. Regular Business.

1. Presentation/Discussion/Action: 2025 Annual Financial Audit
2. Discussion/Action: Green Bay Metro Public Participation Policy
3. Discussion/Action: Green Bay Metro Strategic Plan 2026

E. Informational.

1. Competitive Award Announcement
2. Operational Reports
3. Financial Reports
4. Director's Report
5. Next Transit Commission Meeting: June 17, 2026 at 8:15am.

F. Adjournment.

1. Adjournment of the Wednesday, May 27, 2026, meeting of the Transit Commission.

- 1) **ACCESSIBILITY:** Any person wishing to attend who requires special accommodation because of a disability, should contact the City Safety Manager at 920-448-3125 at least 48 hours before the scheduled meeting time so that arrangements can be made.
- 2) **QUORUM:** Please take notice that a majority or quorum of the Common Council will attend this Transit Commission meeting and will constitute a meeting of the Common Council for purposes of discussion and information gathering relative to this agenda.
- 3) **REPRESENTATION:** The party requesting the communication, or their representative, should be present at this meeting.



Report to the
Transit Commission
of the City of Green Bay



MEETING DATE

May 27, 2026

PREPARED BY

Becky Fleck, Transit Staff

AGENDA ITEM # C.1

Approval of the minutes from the April 08, 2026, meeting.

BACKGROUND

Minutes from the meeting held on April 08, 2026.

RECOMMENDATION

Staff recommends approval of the minutes from the April 08, 2026, meeting.

FISCAL IMPACT

ATTACHMENTS

- I. Transit Commission Minutes 04-08-2026



MINUTES OF THE TRANSIT COMMISSION

**WEDNESDAY, APRIL 8, 2026, 8:15 AM
TRANSIT
901 University Ave**

A. ROLL CALL.

- I. Members: Roger Kolb, Chair; Randy Scannell, Vice-Chair; Kevin Kuehn, Secretary; Alderman Craig Stevens, Michael Conley-Kuhagen, Terri Refsguard and Dr. Hector Rodriguez.

Present: Roger Kolb, Terri Resguard, Alderman Craig Stevens, Randy Scannell, and Dr. Hector Rodriguez

Excused: Kevin Kuehn and Michael Conley-Kuhagen

Chair Roger Kolb called the meeting to order at 8:18 a.m.

B. APPROVAL OF THE AGENDA.

- I. Approval of the agenda for the Wednesday, April 8, 2026, meeting of the Transit Commission.

Moved by Randy Scannell, seconded by Hector Rodriguez to approve the April 08, 2026, agenda. Motion carried.

Yes – Roger Kolb, Hector Rodriguez, Randy Scannell, Alderman Craig Stevens, and Terri Refsguard

No – None, Abstain - None

C. APPROVAL OF MINUTES.

- I. Approval of the minutes from the February 18, 2026, meeting.

Moved by Randy Scannell, seconded by Hector Rodriguez to approve the February 18, 2026, minutes. Motion carried.

Yes – Roger Kolb, Terri Refsguard, Randy Scannell, Hector Rodriguez, and Alderman Craig

Stevens

No – None, Abstain — None

D. REGULAR BUSINESS.

I. Discussion/Action: Reclass the Mobility Coordinator Position

Director Kiewiz shared the Mobility Coordinator position that has changed over the years. The position now oversees Paratransit and Microtransit services. Additional responsibilities include reporting, weekly calls with VIA, customer complaints and customer navigation, oversight of the Paratransit program, etc.

An HR consultant reviewed the position for Green Bay Metro to ensure accurate review of the job description for the Paratransit/Mobility Coordinator position. Adjustments to the job description have been highlighted in red.

Green Bay Metro recommends the accepted changes.

Moved by Randy Scannell, seconded by Hector Rodriquez, to approve the Reclass of the Mobility Coordinator Position. Motion carried.

Yes — Roger Kolb, Randy Scannell, Hector Rodriquez, Terri Refsguard, and Alderman Craig Stevenson

No — None, Abstain — None

E. INFORMATIONAL.

I. 2025 GBM Rider Survey

M. Shea, Green Bay MPO, provided an overview of the 2025 GBM Rider Survey. The survey data was collected by Green Bay Metro's UWGB summer intern, Sawyer Vorpahl.

2. Low Income Fare Trips (Lift) Program

Director Kiewiz stated this program began when Green Saturday was eliminated. The program gives low-income applicants four day passes to use. Applicants are able to reapply for the program in 30 days, and it is an income-based program. The form has been updated to reflect the current Lift program practices.

3. Operational Reports

Director Kiewiz shared the Fare Collection contract with Modeshift has been signed, and the kick-off meeting starts this week.

No other concerns at this time.

4. Financial Reports

No concerns or comments at this time.

Chair Roger Kolb asked if diesel had gone up.

Director Kiewiz stated yes, but we're not worried at this time.

5. Director's Report

Director Kiewiz shared that our Federal Triennial review will be taking place at the end of the month. FTA and auditors will be on site, which occurs every 3 years. Staff have been working hard to prepare.

Staff has been working on ADA changes to our website to ensure compliance. If you can't find something, let the staff know.

P. Kiewiz shared this weekend is the APTA Legislative Conference in Washington DC and will be attending as the Legislative Chair for the Wisconsin Public Transportation Association.

The Low-No grant was finally executed. There has been a 23% decrease in transit funding for the 2027 budget.

Kayla from VIA is moving to Colorado and will no longer be working at the Green Bay location. We wish her the best of luck.

Financial Auditors will be here next month to share the Annual Financial Audit that was completed.

6. Next Transit Commission Meeting: May 20, 2026 at 8:15am.

F. ADJOURNMENT.

1. Adjournment of the Wednesday, April 8, 2026, meeting of the Transit Commission.

Motion by Randy Scannell, seconded by Terri Refsguard, to adjourn at 9:01 a.m. Motion carried.

Yes – Roger Kolb, Hector Rodriguez, Randy Scannell, Alderman Craig Stevens, and Terri Regsguard

No – None. Abstain — None



Report to the
Transit Commission
of the City of Green Bay



MEETING DATE

May 27, 2026

PREPARED BY

Patricia Kiewiz, Transit Director

AGENDA ITEM # D.I

Presentation/Discussion/Action: 2025 Annual Financial Audit

BACKGROUND

CLA (CliftonLarsonAllen LLP) will present the Annual Financial Report for fiscal year 2025.

RECOMMENDATION

Receive and place on file.

FISCAL IMPACT

ATTACHMENTS

1. 2025 Signed Final Report and Financial Statements - Transit
2. 2025 Signed Governance Communication - Transit

**GREEN BAY METRO TRANSIT
AN ENTERPRISE FUND OF THE
CITY OF GREEN BAY, WISCONSIN**

**FINANCIAL STATEMENTS AND
SUPPLEMENTARY INFORMATION**

YEAR ENDED DECEMBER 31, 2025



CPAs | CONSULTANTS | WEALTH ADVISORS

CLAconnect.com

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
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INDEPENDENT AUDITORS' REPORT

Board of Commissioners
Green Bay Metro Transit
City of Green Bay, Wisconsin

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Green Bay Green Bay Metro Transit, an enterprise fund of the City of Green Bay, Wisconsin, as of and for the year ended December 31, 2025, and the related notes to the financial statements as listed in the table of contents.

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the financial position of Green Bay Metro Transit as of December 31, 2025, and the changes in financial position and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of Green Bay Metro Transit and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Emphasis of Matter

As discussed in Note 1, the financial statements of Green Bay Metro Transit are intended to present the financial position, and the changes in net position and its cash flows of only Green Bay Metro Transit. They do not purport to, and do not, present fairly the financial position of the City of Green Bay, Wisconsin as of December 31, 2025, the changes in its financial position, or, where applicable, its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America; and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Green Bay Metro Transit's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the schedules relating to pensions as listed in the table of contents be presented to supplement the financial statements. Such information is the responsibility of management and, although not a part of the financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the financial statements, and other knowledge we obtained during our audit of the financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

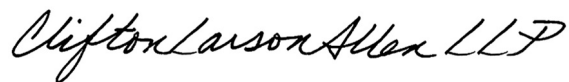
Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Report on Summarized Comparative Information

The financial statements of Green Bay Metro Transit for the year ended December 31, 2024 (not presented herein) were audited by other auditors who expressed an unmodified opinion on those financial statements on April 7, 2025.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated April 9, 2026, on our consideration of Green Bay Metro Transit's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Green Bay Metro Transit's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Green Bay Metro Transit's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
April 9, 2026

FINANCIAL STATEMENTS

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
STATEMENT OF NET POSITION
DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS AS OF DECEMBER 31, 2024)**

| | 2025 | 2024 |
|--|---------------|---------------|
| ASSETS | | |
| Current Assets: | | |
| Cash and Investments | \$ - | \$ 2,714,664 |
| Accounts Receivable: | | |
| Customer Accounts Receivable | 131,849 | 126,584 |
| Other Accounts Receivable | 1,863 | 3,921 |
| Due from Other Governments: | | |
| Capital Assistance, Federal and State | 260,373 | 185,826 |
| Operating Assistance, Federal and State | 3,308,188 | 869,409 |
| Local Governments | 113,956 | - |
| Inventory and Prepaid Items | 362,127 | 325,436 |
| Total Current Assets | 4,178,356 | 4,225,840 |
| Capital Assets: | | |
| Nondepreciable | 1,135,463 | 1,064,643 |
| Depreciable | 11,632,761 | 11,657,366 |
| Total Capital Assets | 12,768,224 | 12,722,009 |
| Total Assets | 16,946,580 | 16,947,849 |
| DEFERRED OUTFLOWS OF RESOURCES | | |
| Pension Related Amounts | 1,353,536 | 2,216,697 |
| LIABILITIES | | |
| Current Liabilities: | | |
| Accounts Payable | 1,135,473 | 1,430,688 |
| Accrued and Other Current Liabilities | 194,232 | 159,177 |
| Due to City's General Fund | 173,388 | - |
| Compensated Absences | 19,732 | 18,493 |
| Unearned Revenue | 104,131 | 89,179 |
| Total Current Liabilities | 1,626,956 | 1,697,537 |
| Long-Term Obligations, Less Current Portion: | | |
| Advances from Municipalities | 1,494,221 | 1,494,221 |
| Compensated Absences | 309,127 | 289,725 |
| Net Pension Liability | 230,428 | 206,458 |
| Total Long-Term Liabilities | 2,033,776 | 1,990,404 |
| Total Liabilities | 3,660,732 | 3,687,941 |
| DEFERRED INFLOWS OF RESOURCES | | |
| Pension Related Amounts | 679,996 | 1,563,464 |
| NET POSITION | | |
| Investment in Capital Assets | 12,768,224 | 12,722,009 |
| Unrestricted | 1,191,164 | 1,191,132 |
| Total Net Position | \$ 13,959,388 | \$ 13,913,141 |

See accompanying Notes to Financial Statements.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
YEAR ENDED DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2024)**

| | 2025 | 2024 |
|---|---------------|---------------|
| OPERATING REVENUES | | |
| Regular Passenger Fares | \$ 542,558 | \$ 504,850 |
| Special Fares | 233,765 | 234,764 |
| Paratransit Program Fares | 252 | 189 |
| Nontransportation Revenue: | | |
| Advertising Services | 101,152 | 112,028 |
| Partnerships | 228,195 | 229,709 |
| Other | 23,803 | 23,774 |
| Total Operating Revenues | 1,129,725 | 1,105,314 |
| OPERATING EXPENSES | | |
| Salaries and Wages | 2,833,146 | 2,711,837 |
| Employee Fringe Benefits | 1,445,929 | 1,107,513 |
| Contractual Services | 332,420 | 352,167 |
| Fuel | 230,739 | 288,761 |
| Materials and Supplies: | | |
| Tires and Tubes | 50,480 | 25,476 |
| Other | 327,887 | 521,802 |
| Utilities | 146,613 | 177,674 |
| Insurance and Taxes | 123,977 | 135,484 |
| Paratransit Program | 462,542 | 470,487 |
| Microtransit Program | 1,989,531 | 1,698,847 |
| Equipment Replacement and Repairs | 42,034 | 64,304 |
| Depreciation | 1,559,795 | 1,430,338 |
| Other | 29,585 | 28,533 |
| Total Operating Expenses | 9,574,678 | 9,013,223 |
| OPERATING LOSS | (8,444,953) | (7,907,909) |
| NONOPERATING REVENUES (EXPENSES) | | |
| Interest Income | 44,098 | 41,133 |
| Federal Operating Assistance | 3,377,193 | 3,058,678 |
| State Operating Assistance | 1,763,071 | 2,445,465 |
| Local Operating Assistance | 1,671,928 | 934,190 |
| Gain (Loss) on Disposal of Capital Assets | 12,600 | (1,896) |
| Total Nonoperating Revenues | 6,868,890 | 6,477,570 |
| Loss Before Contributions and Transfers | (1,576,063) | (1,430,339) |
| Federal Capital Grants and Contributions | 1,301,108 | 580,638 |
| City of Green Bay Capital Subsidy | 321,202 | 294,479 |
| CHANGE IN NET POSITION | 46,247 | (555,222) |
| Net Position - Beginning of Year | 13,913,141 | 14,468,363 |
| NET POSITION - END OF YEAR | \$ 13,959,388 | \$ 13,913,141 |

See accompanying Notes to Financial Statements.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2025
(WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2024)**

| | 2025 | 2024 |
|---|----------------|----------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Cash Received from Customers | \$ 1,141,470 | \$ 1,116,284 |
| Cash Paid for Employee Wages and Benefits | (2,773,787) | (3,836,481) |
| Cash Paid to Suppliers | (5,495,568) | (3,780,420) |
| Net Cash Used by Operating Activities | (7,127,885) | (6,500,617) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | |
| Federal Operating Assistance | 938,414 | 2,660,364 |
| State Operating Assistance | 1,763,071 | 2,445,465 |
| Local Operating Assistance | 1,539,897 | 1,719,960 |
| Local Capital Assistance | 321,202 | 294,479 |
| Subrecipient Federal Capital Assistance | - | 229,725 |
| Due to City's General Fund | 173,388 | - |
| Net Cash Provided by Noncapital Financing Activities | 4,735,972 | 7,349,993 |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | |
| Acquisition of Capital Assets | (1,606,010) | (859,493) |
| Capital Grants and Contributions | 1,226,561 | 2,060,860 |
| Sale of Capital Assets | 12,600 | 8,019 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (366,849) | 1,209,386 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Investment Income (Expenses) | 44,098 | 41,133 |
| CHANGE IN CASH AND CASH EQUIVALENTS | (2,714,664) | 2,099,895 |
| Cash and Cash Equivalents - Beginning of Year | 2,714,664 | 614,769 |
| CASH AND CASH EQUIVALENTS - END OF YEAR | \$ - | \$ 2,714,664 |
| RECONCILIATION OF OPERATING LOSS TO NET CASH USED BY OPERATING ACTIVITIES | | |
| Operating Loss | \$ (8,444,953) | \$ (7,907,906) |
| Adjustments to Reconcile Operating Loss to Net Cash Used by Operating Activities: | | |
| Depreciation | 1,559,795 | 1,430,338 |
| Change in WRS Pension Liability | 23,970 | (646,730) |
| Change in WRS Pension Deferred Outflow | 3,890,627 | 857,149 |
| Change in WRS Pension Deferred Inflow | (3,910,934) | (406,729) |
| Change in Operating Assets and Liabilities: | | |
| Accounts Receivables | (3,207) | (3,364) |
| Inventories and Prepaid Items | (36,691) | 54,651 |
| Accounts Payable | (277,140) | 41,026 |
| Accrued and Other Current Liabilities | 35,055 | 24,417 |
| Unearned Revenue | 14,952 | 14,334 |
| Compensated Absences | 20,641 | 42,197 |
| Net Cash Used by Operating Activities | \$ (7,127,885) | \$ (6,500,617) |

See accompanying Notes to Financial Statements.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of Green Bay Metro Transit have been prepared in conformity with accounting principles generally accepted in the United States of America (U.S. GAAP) as applied to government units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The significant accounting principles and policies utilized by Green Bay Metro Transit are described below:

A. Reporting Entity

Green Bay Metro Transit, an enterprise fund of the City of Green Bay, Wisconsin (the City), provides public bus transportation in the City and the surrounding communities of the City of De Pere, Villages of Ashwaubenon, Allouez, and Bellevue. Each municipality has agreed to share in the financing of the annual operating loss that results after applying federal and state aids. The total of each share is recorded as local operating assistance revenue in the financial statements.

Green Bay Metro Transit is governed by the Transit Commission which consists of one City council member and six citizen representatives. In accordance with U.S. GAAP, the financial statements are required to include Green Bay Metro Transit and any separate component units that have a significant operational or financial relationship with Green Bay Metro Transit. Green Bay Metro Transit has not identified any component units that are required to be included in the financial statements in accordance with standards.

B. Enterprise Fund

The accounts of Green Bay Metro Transit are accounted for in an enterprise fund as required by U.S. GAAP. An enterprise fund is used to account for government operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability and other purposes.

C. Measurement Focus and Basis of Accounting

Green Bay Metro Transit's financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

An enterprise fund distinguishes operating revenues and expenses from nonoperating items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with an enterprise fund's principal ongoing operations. Green Bay Metro Transit also receives operating subsidies from state, local and federal governments. The principal operating revenues of Green Bay Metro Transit are charges to customers for services. Operating expenses include the costs of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Green Bay Metro Transit fares are recorded as revenue continuously through the year. The value of tickets for various paratransit services sold but not used is recorded as a liability.

Green Bay Metro Transit has received federal, state, local and other grants to pay a portion of the costs of capital assets or capital associated maintenance items. The value of property contributed to Green Bay Metro Transit is reported as revenues on the statements of revenues, expenses and changes in net position.

All preventative maintenance on vehicles and buildings are eligible for funding under federal capital grants. In the year these items are purchased, they are recorded as operating expenses and the related capital grants are recorded as capital cost of maintenance, operating and capital assistance.

When both restricted and unrestricted resources are available for use, it is Green Bay Metro Transit's policy to use restricted resources first, then unrestricted resources, as they are needed.

D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position

1. Cash and Investments

Cash and investments are combined in the financial statements. Cash deposits consist of demand and time deposits with financial institutions. Investments are stated at fair value. Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at the measurement date. For purposes of the statement of cash flows, all cash deposits and highly liquid investments (including restricted assets) with a maturity of three months or less from date of acquisition are considered to be cash equivalents.

Green Bay Metro Transit is included in the City's investment policy which follows state statutes for allowable investments.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position
(Continued)**

2. Accounts Receivable

Green Bay Metro Transit considers receivables to be fully collectible; accordingly, no allowance for doubtful accounts is presented.

3. Inventories

Inventories of materials and supplies are generally used for operation and maintenance work, not for resale. They are valued at lower of cost or market utilizing the weighted average method and charged to operation and maintenance expense when used.

5. Capital Assets

Capital assets, which include property, plant and equipment assets, are reported in the financial statements. Capital assets are defined by Green Bay Metro Transit as assets with an initial, individual costs of \$5,000 or higher and an estimated useful life in excess of five years. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend asset lives are not capitalized.

Capital assets of Green Bay Metro Transit are depreciated using the straight-line method over the following estimated useful lives:

| <u>Assets</u> | <u>Years</u> |
|----------------------------|--------------|
| Buildings and Improvements | 15-40 |
| Machinery and Equipment | 3-15 |

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position
(Continued)**

6. Compensated Absences

It is Green Bay Metro Transit's policy to permit employees to accumulate earned but unused vacation and sick leave benefits in accordance with employee handbook policies and/or bargaining unit agreements. The liability for compensated absences reported in the financial statements consists of leave that has not been used that is attributable to services already rendered, accumulates and is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The liability also includes amounts for leave that has been used for time off but has not yet been paid in cash or settled through noncash means and certain other types of leave.

7. Deferred Outflows/Inflows of Resources

Deferred outflows of resources are a consumption of net assets by the government that is applicable to a future reporting period. Deferred inflows of resources are an acquisition of net assets by the government that is applicable to a future reporting period. The recognition of those outflows and inflows as expenses and revenues are deferred until the future periods to which the outflows and inflows are applicable.

8. Unearned Revenue

Unearned revenues are reported in connection with resources that have been received but not yet earned.

9. Pensions

The fiduciary net position of the Wisconsin Retirement System (WRS) has been determined using the flow of economic resources measurement focus and accrual basis of accounting. This includes for purposes of measuring the following:

- Net Pension Liability (Asset),
- Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions,
- Pension Expense (Revenue).

Information about the fiduciary net position of the WRS and additions to/deductions from WRS' fiduciary net position have been determined on the same basis as they are reported by the WRS. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

**D. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position
(Continued)**

10. Net Position

Net position is displayed in three components:

- *Net investment in capital assets* - Amount of capital assets, net of accumulated depreciation, and capital related deferred outflows of resources less outstanding balances of any bonds, mortgages, notes, or other borrowings that are attributable to the acquisition, construction, or improvement of those assets and any capital related deferred inflows of resources.
- *Restricted Net Position* - Is reported when there are constraints placed on use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors, laws or regulations of other governments.
- *Unrestricted net position* - Net position that is neither classified as restricted nor as net investment in capital assets.

E. Use of Estimates

The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

F. Prior Year Information

Comparative amounts for the prior year have been presented in the financial statements to provide an understanding of changes in Green Bay Metro Transit's financial position and operations. The comparative amounts may be summarized in total and not at the level of detail required for a presentation in conformity with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the government's financial statements for the year ended December 31, 2024, from which the summarized information was derived.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS

A. Cash and Investments

Generally accepted accounting principles require the disclosure of Green Bay Metro Transit's cash and investment balances and their applicable investment insurance coverage. Green Bay Metro Transit's cash and investments are commingled with the entire City; therefore, individual fund bank balances cannot be determined. Please refer to the City's financial statements for further information.

B. Capital Assets

Capital asset activity for the year ended December 31, 2025 was as follows:

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|----------------------|------------------|-------------|----------------------|
| Capital Assets, Nondepreciable: | | | | |
| Land | \$ 1,064,643 | \$ - | \$ - | \$ 1,064,643 |
| Construction in Progress | - | 70,820 | - | 70,820 |
| Total Capital Assets, Nondepreciable | 1,064,643 | 70,820 | - | 1,135,463 |
| Capital Assets, Depreciable: | | | | |
| Buildings and Improvements | 9,349,743 | - | - | 9,349,743 |
| Machinery and Equipment | 18,227,932 | 1,535,190 | 1,954,939 | 17,808,183 |
| Subtotals | 27,577,675 | 1,535,190 | 1,954,939 | 27,157,926 |
| Less Accumulated Depreciation for: | | | | |
| Buildings and Improvements | 4,033,992 | 366,061 | - | 4,400,053 |
| Machinery and Equipment | 11,886,317 | 1,193,734 | 1,954,939 | 11,125,112 |
| Subtotals | 15,920,309 | 1,559,795 | 1,954,939 | 15,525,165 |
| Total Capital Assets, Depreciable, Net | 11,657,366 | (24,605) | - | 11,632,761 |
| Capital Assets, Net | <u>\$ 12,722,009</u> | <u>\$ 46,215</u> | <u>\$ -</u> | <u>\$ 12,768,224</u> |

C. Interfund Receivables and Payables

As of December 31, 2025, Green Bay Metro Transit has \$173,388 as due to the City's general fund. The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

D. Advances from Municipalities

Each municipality serviced by the Green Bay Metro Transit pays a share based on the local share cost allocation study prepared in 2022. The method for funding operations is to request advance funding from each municipality for its pro-rate share of the budgeted operating loss on a monthly or quarterly basis. At year-end each municipality's share of the actual operating loss is calculated and the municipality is either issued a refund or billed an additional amount.

Each municipality has also advanced cash to the Green Bay Metro Transit for working capital. An analysis of advanced from municipalities held for working capital on December 31, 2025 is as follows:

| | City of Green Bay | City of De Pere | Village of Ashwaubenon | Village of Allouez | Village of Bellevue | Oneida Tribe of Indians | Total |
|---|----------------------|--------------------|---------------------------|-----------------------|------------------------|----------------------------|--------------|
| Long-term advances held for working capital | \$ 982,190 | \$ 96,119 | \$ 176,764 | \$ 96,468 | \$ 4,340 | \$ 138,340 | \$ 1,494,221 |

Long-Term Obligations

The following is a summary of changes in long-term obligations of Green Bay Metro Transit for the year ended December 31, 2025:

| | Beginning Balance | Issued | Retired | Ending Balance | Due Within One Year |
|----------------------|----------------------|-----------|---------|-------------------|------------------------|
| Compensated Absences | \$ 308,218 | \$ 20,641 | \$ - | \$ 328,859 | \$ 19,732 |

The change in the compensated absence liability is presented as a net change.

F. Pension Plan

1. Plan Description

Wisconsin Retirement System (WRS) Pension Plan Description

The WRS is a cost-sharing, multiple-employer defined benefit pension plan. WRS benefits and other plan provisions are established by Chapter 40 of the Wisconsin Statutes. Benefit terms may only be modified by the legislature. The retirement system is administered by the Wisconsin Department of Employee Trust Funds (ETF). The system provides coverage to all eligible state of Wisconsin, local government and other public employees. All employees, initially employed by a participating WRS employer on or after July 1, 2011, expected to work at least 1,200 hours a year (880 hours for teachers and school district educational support employees) and expected to be employed for at least one year from employee's date of hire are eligible to participate in the WRS.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

1. Plan Description (Continued)

ETF issues a standalone Annual Comprehensive Financial Report, which can be found at <https://etf.wi.gov/about-etf/reports-and-studies/financial-reports-and-statements>. Additionally, EFT issued a standalone Wisconsin Retirement System Financial Report, which can also be found using the link above.

Vesting

For employees beginning participation on or after January 1, 1990, and no longer actively employed on or after April 24, 1998, creditable service in each of five years is required for eligibility for a retirement annuity. Participants employed prior to 1990 and on or after April 24, 1998, and prior to July 1, 2011, are immediately vested. Participants who initially became WRS eligible on or after July 1, 2011, must have five years of creditable service to be vested.

Benefits Provided

Employees who retire at or after age 65 (54 for protective occupations and 62 for elected officials and executive service retirement plan participants, if hired on or before December 31, 2016) are entitled to a retirement benefit based on a formula factor, their final average earnings, and creditable service.

Benefits Provided (Continued)

Final average earnings is the average of the participant's three highest annual earnings periods. Creditable service includes current service and prior service for which a participant received earnings and made contributions as required. Creditable service also includes creditable military service. The retirement benefit will be calculated as a money purchase benefit based on the employee's contributions plus matching employer's contributions, with interest, if that benefit is higher than the formula benefit.

Vested participants may retire at or after age 55 (50 for protective occupations) and receive an actuarially-reduced benefit. Participants terminating covered employment prior to eligibility for an annuity may either receive employee-required contributions plus interest as a separation benefit or leave contributions on deposit and defer application until eligible to receive a retirement benefit.

The WRS also provides death and disability benefits for employees.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

2. Postretirement Adjustments

The Employee Trust Funds Board may periodically adjust annuity payments from the retirement system based on annual investment performance in accordance with s. 40.27, Wis. Stat. An increase (or decrease) in annuity payments may result when investment gains (losses), together with other actuarial experience factors, create a surplus (shortfall) in the reserves, as determined by the system's consulting actuary. Annuity increases are not based on cost of living or other similar factors. For Core annuities, decreases may be applied only to previously granted increases. By law, Core annuities cannot be reduced to an amount below the original, guaranteed amount (the "floor") set at retirement.

The Core and Variable annuity adjustments granted during recent years are as follows:

| Year | Core Fund Adjustment % | Variable Fund Adjustment % |
|------|---------------------------|-------------------------------|
| 2015 | 2.9 | 2.0 |
| 2016 | 0.5 | (5.0) |
| 2017 | 2.0 | 4.0 |
| 2018 | 2.4 | 17.0 |
| 2019 | 0.0 | (10.0) |
| 2020 | 1.7 | 21.0 |
| 2021 | 5.1 | 13.0 |
| 2022 | 7.4 | 15.0 |
| 2023 | 1.6 | (21.0) |
| 2024 | 3.6 | 15.0 |

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

3. Contributions

Required contributions are determined by an annual actuarial valuation in accordance with Chapter 40 of the Wisconsin Statutes. The employee required contribution is one-half of the actuarially determined contribution rate for general category employees, including teachers, executives and elected officials. Starting on January 1, 2016, the executives and elected officials category was merged into the general employee category. Required contributions for protective employees are the same rate as general employees. Employers are required to contribute the remainder of the actuarially determined contribution rate. The employer may not pay the employee required contribution unless provided for by an existing collective bargaining agreement.

For the year ended December 31, 2025, the WRS recognized \$220,152 in contributions from Green Bay Metro Transit.

Contribution rates for the reporting period are:

| <u>Employee Category</u> | <u>Employee</u> | <u>Employer</u> |
|--|-----------------|-----------------|
| General (Including Executives, and Elected Officials) | 6.95% | 6.95% |
| Protective with Social Security | 6.95% | 14.95% |
| Protective without Social Security | 6.95% | 18.95% |

4. Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At December 31, 2025, Green Bay Metro Transit reported a liability of \$230,428 for its proportionate share of the net pension liability. The net pension liability was measured as of December 31, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2023 rolled forward to December 31, 2024. No material changes in assumptions or benefit terms occurred between the actuarial valuation date and the measurement date. Green Bay Metro Transit's proportion of the net pension liability was based on Green Bay Metro Transit's share of contributions to the pension plan relative to the contributions of all participating employers. At December 31, 2024, Green Bay Metro Transit's proportion was 0.62874950%, which was an increase of 0.01138837% from its proportion measured as of December 31, 2023.

For the year ended December 31, 2025, Green Bay Metro Transit recognized pension expense of \$306,995.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

4. Pension Liabilities, Pension Expense (Revenue), and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (Continued)

At December 31, 2025, Green Bay Metro Transit reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

| | Deferred Outflows of Resources | Deferred Inflows of Resources |
|---|--------------------------------------|-------------------------------------|
| Differences Between Expected and Actual Experience | \$ 715,604 | \$ 672,444 |
| Net Differences Between Projected and Actual Earnings on Pension Plan Investments | 350,147 | - |
| Changes in Assumptions | 67,404 | - |
| Changes in Proportion and Differences Between Employer Contributions and Proportionate Share of Contributions | 229 | 7,552 |
| Employer Contributions Subsequent to the Measurement Date | 220,152 | - |
| Total | \$ 1,353,536 | \$ 679,996 |

\$220,152 reported as deferred outflows related to pension resulting from Green Bay Metro Transit's contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability (asset) in the year ended December 31, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pension will be recognized in pension expense as follows:

| Year Ending December 31, | Expense |
|--------------------------|------------|
| 2026 | \$ 135,901 |
| 2027 | 475,189 |
| 2028 | (119,555) |
| 2029 | (38,147) |
| Total | \$ 453,388 |

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

5. Actuarial Assumptions

The total pension liability in the actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

| | |
|--|--|
| Actuarial Valuation Date: | December 31, 2023 |
| Measurement Date of Net Pension Liability (Asset): | December 31, 2024 |
| Experience Study: | January 1, 2021 - December 31, 2023 Published November 19, 2024 |
| Actuarial Cost Method: | Entry Age |
| Asset Valuation Method: | Fair Value |
| Long-Term Expected Rate of Return: | 6.8 % |
| Discount Rate: | 6.8 % |
| Salary Increases: | |
| Wage Inflation | 3.0 % |
| Seniority/Merit | 0.1% - 5.7% |
| Mortality | 2020 WRS Experience Mortality Table |
| Post-Retirement Adjustments* | 1.7 % |

* No postretirement adjustment is guaranteed. Actual adjustments are based on recognized investment return, actuarial experience, and other factors. 1.7% is the assumed annual adjustment based on the investment return assumption and the postretirement discount rate. Includes the impact of known Market Recognition Account deferred gains/losses on the liability for dividend payments.

Actuarial assumptions are based upon an experience study conducted in 2024 that covered a three-year period from January 1, 2021 to December 31, 2023. Based on this experience study, actuarial assumptions used to measure the total pension liability changed from the prior year, including seniority (merit) and separation rates. The total pension liability for December 31, 2024 is based upon a roll-forward of the liability calculated from the December 31, 2023 actuarial valuation.

Long-Term Expected Return on Plan Assets. The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

5. Actuarial Assumptions (Continued)

| | Current Asset Allocation % | Long-Term Expected Nominal Rate of Return % | Long-Term Expected Real Rate of Return % |
|----------------------------|-------------------------------|---|---|
| Core Fund Asset Class: | | | |
| Public Equity | 38.0 | 7.0 | 4.3 |
| Public Fixed Income | 27.0 | 6.1 | 3.4 |
| Private Equity/Debt | 20.0 | 9.5 | 6.7 |
| Inflation Sensitive | 19.0 | 4.8 | 2.1 |
| Real Estate | 8.0 | 6.5 | 3.8 |
| Leverage | (12.0) | 3.7 | 1.1 |
| Total Core Fund | <u>100.0</u> | 7.5 | 4.8 |
| Variable Fund Asset Class: | | | |
| U.S. Equities | 70.0 | 6.5 | 3.8 |
| International Equities | 30.0 | 7.4 | 4.7 |
| Total Variable Fund | <u>100.0</u> | 6.9 | 4.2 |

New England Pension Consultants Long Term U.S. CPI (Inflation) Forecast: 2.6%

Asset Allocations are managed within established ranges, target percentages may differ from actual monthly allocations.

The investment policy used for the Core Fund involves reducing equity exposure by leveraging lower-volatility assets, such as fixed income securities. Currently, an asset allocation target of 12% policy leverage is used, subject to an allowable range of up to 20%.

Single Discount Rate. A single discount rate of 6.80% was used to measure the total pension liability for the current and prior year. The discount rate is based on the expected rate of return on pension plan investments of 6.80% and a municipal bond rate of 4.08% (Source: "20-Bond GO Index" is the Bond Buyer Index, general obligation, 20 years to maturity, mixed quality as of December 31, 2024. In describing this index, the Bond Buyer notes that the bonds' average quality is roughly equivalent to Moody's investors Service's Aa2 rating and Standard and Poor's Corp.'s AA.). Because of the unique structure of WRS, the 6.80% expected rate of return implies that a dividend of approximately 1.70% will always be paid after reflecting known changes in the Market Recognition Account. For purposes of the single discount rate, it was assumed that the dividend would always be paid. The projection of cash flows used to determine this single discount rate assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between actuarially determined contribution rates and the member rate. Based on these assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments (including expected dividends) of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 2 DETAILED NOTES ON ALL FUNDS (CONTINUED)

F. Pension Plan (Continued)

Sensitivity of Green Bay Metro Transit’s proportionate share of the net pension liability (asset) to changes in the discount rate. The following presents Green Bay Metro Transit’s proportionate share of the net pension liability (asset) calculated using the discount rate of 6.8%, as well as what Green Bay Metro Transit’s proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1-percentage-point lower (5.8%) or 1-percentage-point higher (7.8%) than the current rate:

| | 1% Decrease to Discount Rate (5.8%) | Current Discount Rate (6.8%) | 1% Increase to Discount Rate (7.8%) |
|--|---|------------------------------------|---|
| Transit's Proportionate Share of the Net Pension Liability (Asset) | \$ 2,161,713 | \$ 230,428 | \$ (1,141,695) |

6. Payables to the Pension Plan

At December 31, 2025, Green Bay Metro Transit reported no outstanding contributions to the pension plan for the year ended December 31, 2025.

NOTE 3 OTHER INFORMATION

A. Risk Management

Green Bay Metro Transit is exposed to various risks of loss related to torts; theft of, damage to or destruction of assets; errors and omissions; worker’s compensation; and health care of its employee; and natural disasters for which the government carries commercial insurance. All of these risks are covered through the purchase of commercial insurance. Settled claims have not exceeded the commercial liability in any of the past three years. There were no significant reductions in coverage compared to the prior year. The City’s Annual Comprehensive Financial Report contains additional information about the insurance fund and the City’s risk management policies.

A description of Green Bay Metro Transit’s risk management programs is presented as follows:

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 OTHER INFORMATION (CONTINUED)

A. Risk Management (Continued)

Self-Insurance

Green Bay Metro Transit participates in the City of Green Bay's Insurance Fund (an internal service fund). The City established this fund to account for and finance its common insurance premiums, risk management costs and uninsured risks of loss. All funds of the City participate in the fund and make payments based on historical estimates of the amounts needed to pay prior and current year claims and administration costs. The charge considers recent trends in actual claims experience of the City as a whole and makes provision for losses relating to catastrophes. The City carries a variety of self-insured retention (SIR) levels and deductibles. The SIR for each general, automobile, police professional or public officials claim is \$250,000 per occurrence up to \$1,000,000 in a year and \$750,000 per occurrence for each worker's compensation claim. Health Insurance coverage limits are \$500,000 per specific claim along with a \$65,000 risk corridor. The City also purchases commercial insurance coverage in excess of the SIR and deductible. In addition, the City retains a balance in the fund for uninsured losses such as environmental/pollution claims and employment practices claims.

Public Entity Risk Pool - Transit Mutual Insurance Corporation of Wisconsin (TMi)

Transit Mutual Insurance Corporation of Wisconsin (TMi) is a municipal mutual insurance corporation, which insures auto liability and vehicle physical damage for municipally-owned transit systems in Wisconsin. Each insured property is an owner of the mutual insurance corporation. The City insures its transit systems' auto liability and physical damage with TMi and is an owner of the corporation.

Effective June 1, 2016, TMi issued to the City an auto liability insurance policy with a combined single limit coverage of \$10,000,000. In addition, the City's policy provides for \$25,000 per person and \$50,000 per accident in uninsured motorist insurance.

The physical damage policy issued by TMi to the City provides collision and comprehensive coverage for the lesser of the agreed value or the cost of repairs minus a \$500 per accident deductible for private passenger and service units and a \$1,000 per accident deductible for bus units.

Management of TMi consists of a board of directors comprised of one representative for each member. The City does not exercise any control over the activities of the corporation beyond its representation on the board of directors.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO FINANCIAL STATEMENTS
DECEMBER 31, 2025**

NOTE 3 OTHER INFORMATION (CONTINUED)

A. Risk Management (Continued)

Public Entity Risk Pool - Transit Mutual Insurance Corporation of Wisconsin (TMI)
(Continued)

Premiums are determined in advance of each premium year, which begins on January 1. TMI is an assessable mutual; accordingly, the board of directors may require that supplemental contributions be made by members to ensure adequate funds are available to meet the obligations applicable to the premium year. Members are required by Wisconsin statute and TMI bylaws to fund any deficit attributable to a premium year during which they were a member. TMI was incorporated in 1985 and began issuing insurance policies in 1986; there has never been a member assessment beyond the annual premiums. In 2024 and 2025, Green Bay Metro Transit Mutual returned surplus to Green Bay Metro Transit pursuant to its surplus management policy; in addition, dividends were paid to Green Bay Metro Transit in 2023.

The Green Bay Metro Transit's share of this corporation is 3.20% for auto liability and 9.73% of physical damage liability. A list of the other members and their share of participation is available in the TMI report which is available from TMI, PO Box 1135, Appleton, WI 54912-1135 or by email from tmi@transitmutual.com.

B. Commitments and Contingencies

From time to time, Green Bay Metro Transit is party to other various pending claims and legal proceedings. Although the outcome of such matters cannot be forecast with certainty, it is the opinion of management and Green Bay Metro Transit's Attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on Green Bay Metro Transit's financial position or results of operations.

Grants

Green Bay Metro Transit participates in a number of federal and state assisted grant programs. These programs are subject to program compliance audits by the grantors or their representatives. Green Bay Metro Transit expects any expenditures which may be disallowed by the granting agency to be immaterial.

REQUIRED SUPPLEMENTARY INFORMATION

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
SCHEDULE OF PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (ASSET)
WISCONSIN RETIREMENT SYSTEM
LAST 10 MEASUREMENT PERIODS**

| Plan Year Ending | Proportion of the Net Pension Liability (Asset) | Proportionate Share of the Net Pension Liability (Asset) | Covered Payroll (Plan Year) | Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Covered Payroll | Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset) |
|---------------------|---|---|-----------------------------------|--|--|
| 12/31/15 | 0.02112949% | \$ (519,000) | \$ 3,403,629 | 15.25% | 102.74% |
| 12/31/16 | 0.01930818% | 313,750 | 3,229,044 | 9.72% | 98.20% |
| 12/31/17 | 0.02178115% | 179,531 | 3,191,288 | 5.63% | 99.12% |
| 12/31/18 | 0.02203803% | (654,335) | 3,336,388 | 19.61% | 102.93% |
| 12/31/19 | 0.02230086% | 793,395 | 3,538,433 | 22.42% | 96.45% |
| 12/31/20 | 0.59904739% | (728,185) | 3,592,716 | 20.27% | 102.96% |
| 12/31/21 | 0.59936518% | (1,204,982) | 3,216,933 | 37.46% | 105.26% |
| 12/31/22 | 0.60131988% | (1,291,601) | 2,803,496 | 46.07% | 106.02% |
| 12/31/23 | 0.61736113% | 853,188 | 3,000,015 | 28.44% | 95.72% |
| 12/31/24 | 0.62874950% | 230,428 | 2,716,941 | 8.48% | 98.85% |

**SCHEDULE OF CONTRIBUTIONS
WISCONSIN RETIREMENT SYSTEM
LAST 10 FISCAL YEARS**

| Fiscal Year Ending | Contractually Required Contributions | Contributions in Relation to the Contractually Required Contributions | Contribution Deficiency (Excess) | Covered Payroll (Fiscal Year) | Contributions as a Percentage of Covered Payroll |
|-----------------------|--|---|--|-------------------------------------|---|
| 12/31/16 | \$ 210,625 | \$ 210,625 | \$ - | \$ 3,229,044 | 6.52% |
| 12/31/17 | 226,874 | 226,874 | - | 3,191,288 | 7.11% |
| 12/31/18 | 237,076 | 237,076 | - | 3,336,388 | 7.11% |
| 12/31/19 | 235,323 | 235,323 | - | 3,538,433 | 6.65% |
| 12/31/20 | 217,143 | 217,143 | - | 3,592,716 | 6.04% |
| 12/31/21 | 189,236 | 189,236 | - | 3,216,933 | 5.88% |
| 12/31/22 | 195,001 | 195,001 | - | 2,803,496 | 6.96% |
| 12/31/23 | 184,752 | 184,752 | - | 3,000,015 | 6.16% |
| 12/31/24 | 205,569 | 205,569 | - | 2,716,941 | 7.57% |
| 12/31/25 | 220,152 | 220,152 | - | 3,167,655 | 6.95% |

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
DECEMBER 31, 2025**

NOTE 1 WISCONSIN RETIREMENT SYSTEM

Changes of Benefit Terms:

There were no changes of benefit terms for any participating employer in the WRS.

Changes of Assumptions:

Based on a three-year experience study conducted in 2024 covering January 1, 2021 through December 31, 2023, the ETF Board adopted assumption changes that were used to measure the total pension liability beginning with the year ended December 31, 2024, including the following:

- Lowering the seniority/merit inflation rate from 0.1% to 5.6% to 0.1% to 5.7%

Based on a three-year experience study conducted in 2021 covering January 1, 2018 through December 31, 2020, the EFT Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2021 including the following:

- Lowering the long-term expected rate of return from 7.0% to 6.8%
- Lowering the discount rate from 7.0 to 6.8%
- Lowering the price inflation rate from 2.5% to 2.4%
- Lowering the post-retirement adjustments from 1.9% to 1.7%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2018 Mortality Table to the 2020 WRS Experience Mortality Table.

Based on a three-year experience study conducted in 2018 covering January 1, 2015 through December 31, 2017, the EFT Board adopted assumption changes that were used to measure the total pension liability beginning with the year-end December 31, 2018 including the following:

- Lowering the long-term expected rate of return from 7.2% to 7.0%
- Lowering the discount rate from 7.2% to 7.0%
- Lowering the wage inflation rate from 3.2% to 3.0%
- Lowering the price inflation rate from 2.7% to 2.5%
- Lowering the post-retirement adjustments from 2.1% to 1.9%
- Mortality assumptions were changed to reflect updated trends by transitioning from the Wisconsin 2012 Mortality Table to the 2018 WRS Experience Mortality Table.

**ADDITIONAL INDEPENDENT AUDITORS' REPORT
FOR FINANCIAL STATEMENTS**



**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Commissioners
Green Bay Metro Transit
City of Green Bay, Wisconsin

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Green Bay Green Bay Metro Transit, an enterprise fund of the City of Green Bay, Wisconsin, as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise Green Bay Metro Transit's financial statements, and have issued our report thereon dated April 9, 2026.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Green Bay Metro Transit's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Green Bay Metro Transit's internal control. Accordingly, we do not express an opinion on the effectiveness of Green Bay Metro Transit's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified.

We identified a certain deficiency in internal control, described in the accompanying schedule of findings and responses as item 2025-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

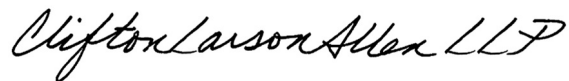
As part of obtaining reasonable assurance about whether Green Bay Metro Transit's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Green Bay Metro Transit's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the Green Bay Metro Transit's response to the findings identified in our audit and described in the accompanying schedule of findings and responses. Green Bay Metro Transit's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of Green Bay Metro Transit's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Green Bay Metro Transit's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
April 9, 2026

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2025**

Internal Control Over Financial Reporting

2025-001

Preparation of Annual Financial Report

Type of Finding

Material Weakness in Internal Control over Financial Reporting

Condition

Green Bay Metro Transit staff maintain accounting records which reflect the financial transactions; however, preparing the annual financial report, including note disclosures, involves the selection and application of specific accounting principles which would require additional experience and knowledge. Green Bay Metro Transit contracts with us and our knowledge of applicable accounting principles, financial statement format, and note disclosures to assist in the preparation of the annual financial report in an efficient manner. Management reviews, approves and takes responsibility for the fair presentation of the financial statements. However, as independent auditors, CliftonLarsonAllen LLP (CLA) cannot be considered part of Green Bay Metro Transit's internal control system. As part of its internal control over preparation of its financial statements, including disclosures, they have implemented a comprehensive review procedure to ensure that the financial statements, including note disclosures, are complete and accurate.

Criteria or Specific Requirement

The preparation and review of the annual financial report by staff with expertise in financial reporting is an internal control intended to prevent, detect and correct a potential omission or misstatement in the financial statements or notes.

Effect

Without our involvement, Green Bay Metro Transit may not be able to completely prepare an annual financial report in accordance with accounting principles generally accepted in the United States of America.

Cause

Management has determined that the additional costs associated with training staff to become experienced in applicable accounting principles and note disclosures outweigh the derived benefits.

Repeat Finding

Yes

Recommendation

We recommend Green Bay Metro Transit continues reviewing the annual financial report. Such review procedures should be performed by an individual possessing a thorough understanding accounting principles generally accepted in the United States of America and knowledge of activities and operations. While it may not be cost beneficial to train additional staff to completely prepare the report, a thorough review of this information by appropriate staff is necessary to obtain a complete and adequate understanding of the annual financial report.

**GREEN BAY METRO TRANSIT
CITY OF GREEN BAY, WISCONSIN
SCHEDULE OF FINDINGS AND RESPONSES
DECEMBER 31, 2025**

Internal Control Over Financial Reporting (Continued)

2025-001 (Continued)

Preparation of Annual Financial Report (Continued)

Views of Responsible Officials and Planned Corrective Action

There is no disagreement with the audit finding. We accept the risks associated with the finding based on a cost/benefit analysis and as such, there is no planned corrective action.



CLA (CliftonLarsonAllen LLP) is a network member of CLA Global. See CLAGlobal.com/disclaimer. Investment advisory services are offered through CliftonLarsonAllen Wealth Advisors, LLC, an SEC-registered investment advisor.



Board of Commissioners
Green Bay Metro Transit
City of Green Bay, Wisconsin

We have audited the financial statements of the business-type activities of Green Bay Metro Transit, an enterprise fund of the City of Green Bay, Wisconsin, as of and for the year ended December 31, 2025, and have issued our report thereon dated April 9, 2026. We have previously communicated to you information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit in our engagement letter dated December 5, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant audit findings or issues

Qualitative aspects of accounting practices

Accounting policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by Green Bay Metro Transit are described in Note 1 to the financial statements.

No new accounting policies were adopted and the application of existing policies was not changed during 2025.

We noted no transactions entered into by the entity during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. There were no accounting estimates affecting the financial statements which were particularly sensitive or required substantial judgments by management.

Financial statement disclosures

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. There were no particularly sensitive financial statement disclosures.

The financial statement disclosures are neutral, consistent, and clear.

Significant unusual transactions

We identified no significant unusual transactions.

Difficulties encountered in performing the audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Uncorrected misstatements

Professional standards require us to accumulate all misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management did not identify and we did not notify them of any uncorrected financial statement misstatements.

Corrected misstatements

Management did not identify and we did not notify them of any financial statement misstatements detected as a result of audit procedures.

Disagreements with management

For purposes of this communication, a disagreement with management is a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditors' report. No such disagreements arose during our audit.

Circumstances that affect the form and content of the auditors' report

As previously communicated to you, the report was modified to include an emphasis of a matter paragraph related to the audit of only the transit enterprise fund of the City of Green Bay, Wisconsin as discussed in Note 1 of the financial statements.

Management representations

We have requested certain representations from management that are included in the attached management representation letter dated April 9, 2026.

Management consultations with other independent accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the entity's financial statements or a determination of the type of auditors' opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Significant issues discussed with management prior to engagement

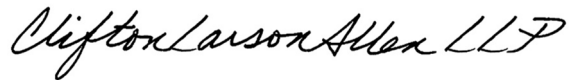
We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to engagement as the entity's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our engagement.

Required supplementary information

With respect to the required supplementary information (RSI) accompanying the financial statements, we made certain inquiries of management about the methods of preparing the RSI, including whether the RSI has been measured and presented in accordance with prescribed guidelines, whether the methods of measurement and preparation have been changed from the prior period and the reasons for any such changes, and whether there were any significant assumptions or interpretations underlying the measurement or presentation of the RSI. We compared the RSI for consistency with management's responses to the foregoing inquiries, the basic financial statements, and other knowledge obtained during the audit of the basic financial statements. Because these limited procedures do not provide sufficient evidence, we did not express an opinion or provide any assurance on the RSI.

* * *

This communication is intended solely for the information and use of Board of Commissioners and management of Green Bay Metro Transit and is not intended to be, and should not be, used by anyone other than these specified parties.



CliftonLarsonAllen LLP

Green Bay, Wisconsin
April 9, 2026



Green Bay Metro Transit
901 University Avenue
Green Bay, Wisconsin 54302-1013
www.greenbaymetro.org

Phone 920.448.3450
Fax 920.448.3461

April 9, 2026

CliftonLarsonAllen LLP
1175 Lombardi Avenue, Suite 200
Green Bay, WI 54304

This representation letter is provided in connection with your audit of the financial statements of Green Bay Metro Transit, an enterprise fund of the City of Green Bay, Wisconsin, as of December 31, 2025, and the respective changes in financial position and cash flows for the year then ended, and the related notes to the financial statements, for the purpose of expressing opinions on whether the financial statements are presented fairly, in all material respects, in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP).

Certain representations in this letter are described as being limited to misstatements that are material. Misstatements, including omissions, are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

We confirm, to the best of our knowledge and belief, as of April 9, 2026, the following representations made to you during your audit.

Financial Statements

1. We have fulfilled our responsibilities, as set out in the terms of the audit engagement agreement dated December 5, 2025, for the preparation and fair presentation of the financial statements in accordance with U.S. GAAP. The financial statements include all properly classified funds and other financial information of the primary government and all component units required by generally accepted accounting principles to be included in the financial reporting entity.
2. We acknowledge and have fulfilled our responsibility for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.
3. We acknowledge our responsibility for the design, implementation, and maintenance of internal control to prevent and detect fraud.
4. Methods, data, and significant assumptions used by us in making accounting estimates and their related disclosures are appropriate to achieve recognition, measurement, or disclosure that is reasonable in accordance with U.S. GAAP.
5. Related party relationships and transactions, including, but not limited to, revenues, expenditures/expenses, loans, transfers, leasing arrangements, and guarantees, and amounts receivable from or payable to related parties have been appropriately accounted for and disclosed in accordance with the requirements of U.S. GAAP.

6. No events, including instances of noncompliance, have occurred subsequent to the financial statement date and through the date of this letter that would require adjustment to, or disclosure in, the financial statements.

We have not identified or been notified of any uncorrected misstatements.

8. We are not aware of any pending or threatened litigation, claims, or assessments or unasserted claims or assessments that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
9. Guarantees, whether written or oral, under which the entity is contingently liable, if any, have been properly recorded or disclosed in accordance with U.S. GAAP.
10. We are not aware of any concentrations or constraints that would require disclosure in accordance with GASB Statement No. 102, *Certain Risk Disclosures*.

Information Provided

1. We have provided you with:
 - a. Access to all information, of which we are aware, that is relevant to the preparation and fair presentation of the financial statements such as records (including information obtained from within and outside of the general and subsidiary ledgers), documentation, and other matters.
 - b. Additional information that you have requested from us for the purpose of the audit.
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
 - d. Complete minutes of the meetings of the commission, or summaries of actions of recent meetings for which minutes have not yet been prepared.
2. All material transactions have been recorded in the accounting records and are reflected in the financial statements.
3. We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
4. We have no knowledge of any fraud or suspected fraud that affects the entity and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others when the fraud could have a material effect on the financial statements.

5. We have no knowledge of any allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, grantors, regulators, or others.
6. We have no knowledge of any instances of noncompliance or suspected noncompliance with laws and regulations and provisions of contracts and grant agreements, or waste or abuse whose effects should be considered when preparing financial statements.
7. We are not aware of any pending or threatened litigation, claims, or assessments, or unasserted claims or assessments, that are required to be accrued or disclosed in the financial statements in accordance with U.S. GAAP, and we have not consulted a lawyer concerning litigation, claims, or assessments.
8. There are no other material liabilities or gain or loss contingencies that are required to be accrued or disclosed in accordance with U.S. GAAP.
9. There are no known related-party relationships or transactions which need to be accounted for or disclosed in accordance with U.S. GAAP.
10. We have a process to track the status of audit findings and recommendations.
11. We have identified to you any previous audits, attestation engagements, and other studies related to the audit objectives and whether related recommendations have been implemented.
12. We are responsible for compliance with the laws, regulations, and provisions of contracts and grant agreements applicable to City of Green Bay Transit Commission, including tax or debt limits and debt contracts; and we have identified and disclosed to you all laws, regulations, and provisions of contracts and grant agreements that we believe have a direct and material effect on the determination of financial statement amounts or other financial data significant to the audit objectives, including legal and contractual provisions for reporting specific activities in separate funds.
13. There are no violations or possible violations of budget ordinances, laws and regulations (including those pertaining to adopting, approving, and amending budgets), provisions of contracts and grant agreements, tax or debt limits, and any related debt covenants whose effects should be considered for disclosure in the financial statements, or as a basis for recording a loss contingency, or for reporting on noncompliance.
14. The entity has complied with all aspects of contractual or grant agreements that would have a material effect on the financial statements in the event of noncompliance.
15. We have followed all applicable laws and regulations in adopting, approving, and amending budgets.
16. Components of net position (net investment in capital assets; restricted; and unrestricted) are properly classified and, if applicable, approved.
17. Expenses have been appropriately classified in or allocated to functions and programs in the statement of activities, and allocations have been made on a reasonable basis.

18. Revenues are appropriately classified in the statement of activities within program revenues and general revenues.
19. Capital assets, including infrastructure and intangible assets, are properly capitalized, reported, and, if applicable, depreciated.
20. We have appropriately disclosed the entity's policy regarding whether to first apply restricted or unrestricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position is available and have determined that net position is properly recognized under the policy.
21. We acknowledge our responsibility for the required supplementary information (RSI). The RSI is measured and presented within prescribed guidelines and the methods of measurement and presentation have not changed from those used in the prior period. We have disclosed to you any significant assumptions and interpretations underlying the measurement and presentation of the RSI.
22. In regards to the preparation of financial statements, related notes and required supplementary information services performed by you, we have:
 - a. Made all management judgments and decisions and assumed all management responsibilities.
 - b. Designated an individual who possesses suitable skill, knowledge, and/or experience to understand and oversee the services.
 - c. Evaluated the adequacy and results of the services performed.
 - d. Accepted responsibility for the results of the services.
 - e. Ensured that the entity's data and records are complete and received sufficient information to oversee the services.

Signature: 

Title: Transit Director

Signature: 

Title: Finance Manager



MEETING DATE

May 27, 2026

AGENDA ITEM # D.2

Discussion/Action: Green Bay Metro Public Participation Policy

BACKGROUND

Brown County Planning staff worked with Green Bay Metro in drafting a revised Public Participation Policy for Green Bay Metro.

This policy serves as guidance for staff and all interested parties on how the public can expect to be notified on all matters regarding Green Bay Metro.

L. Conard from Brown County Planning held the Public Participation meeting on behalf of Green Bay Metro on Wednesday, May 20th. No comments were received during the meeting.

One written public comment was received by P. Kiewiz, during the 30-day review and comment period.

RECOMMENDATION

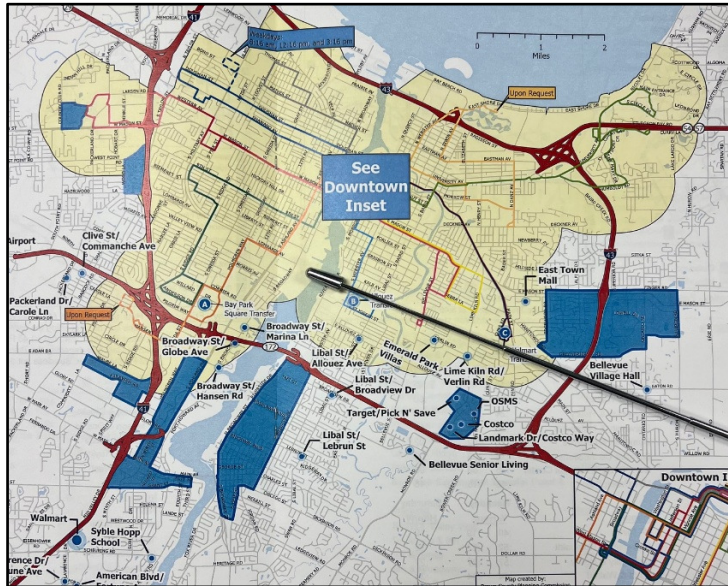
Staff recommends the approval of the Green Bay Metro Public Participation Policy as presented.

FISCAL IMPACT

ATTACHMENTS

- I. 2026 Green Bay Metro Public Participation Policy

Public Participation Policy for the Green Bay Metro System



Prepared by Green Bay Metro and the
Brown County Planning Commission/Green Bay Metropolitan Planning Organization (MPO)
May 27, 2026
(Established 1996, as amended)

Introduction

The Public Participation Plan (PPP) is a guide for Green Bay Metro's public participation activities. Its purpose is to ensure Green Bay Metro utilizes effective means of providing information and receiving input on transportation decisions from the general public.

The following are basic laws, regulations, and policies Green Bay Metro operates within:

- Federal Transit Laws codified in [Title 49 USC Chapter 53](#)
- Americans with Disabilities Act of 1990
- Title VI of the Civil Rights Act of 1964
- Executive Order 13166 -- Improving Access to Services for Persons with Limited English Proficiency
- Title II of the Americans with Disabilities Act (ADA) regarding Digital Accessibility Requirements

Governing Body

Wisconsin State Statute 66.1021 allows municipalities to establish Transit Commissions by ordinance. Green Bay Metro is governed by the Green Bay Transit Commission. The Green Bay Transit Commission is comprised of seven members, all of whom are appointed by the Mayor of the City of Green Bay and confirmed by the City of Green Bay Common Council. One member of the Common Council serves on the Transit Commission.

The Green Bay Transit Commission takes pride in its work to maintain a collaborative relationship with the community and its stakeholders. In addition, the Transit Commission strives to be transparent, timely, and responsive to local needs.

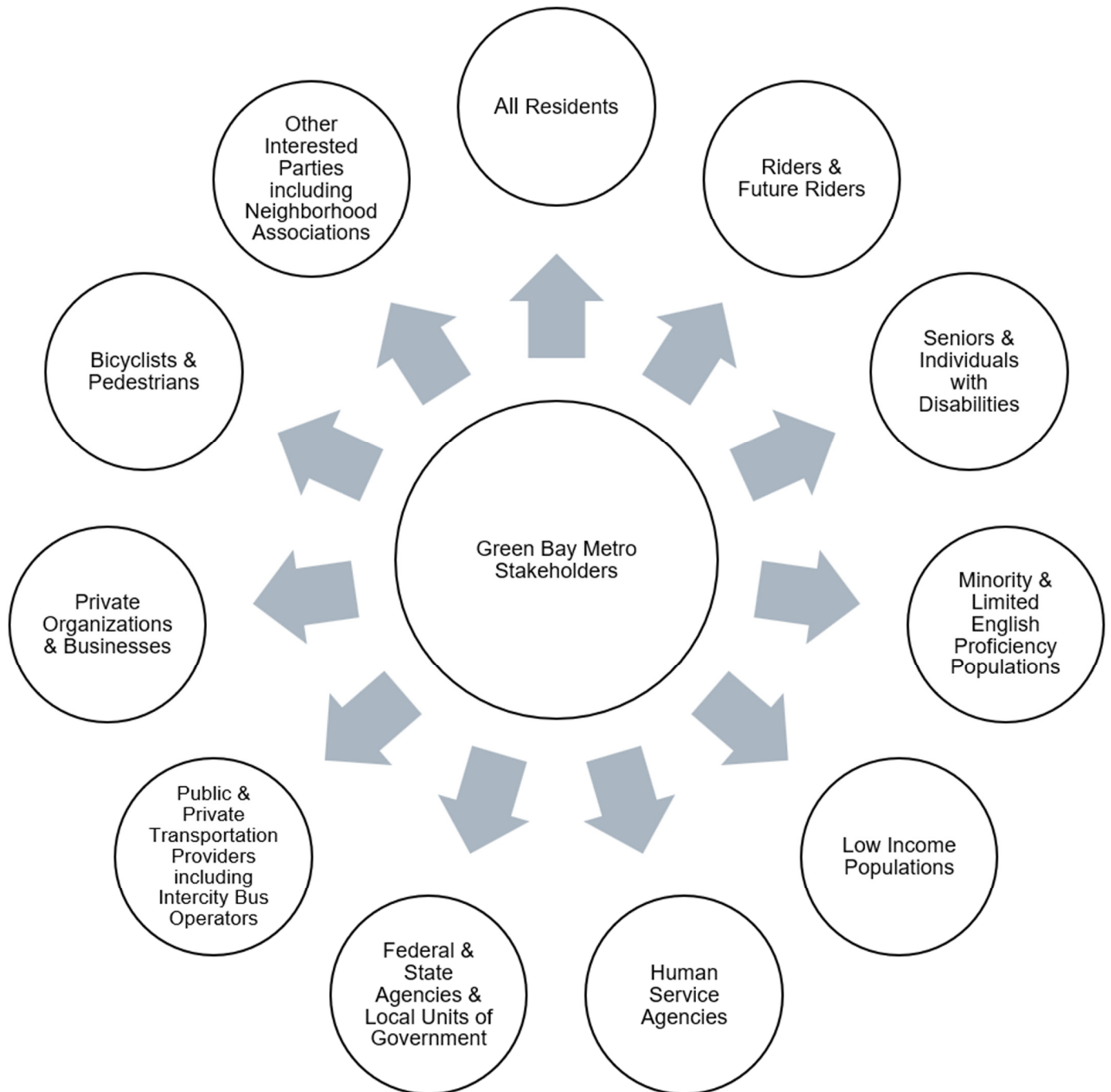
The Green Bay Transit Commission develops and either endorses or approves planning and program documents and sets policy as required by the Federal Transit Administration (FTA) and Wisconsin Department of Transportation (WisDOT).

Green Bay Metro (Metro) staff and the Brown County Planning Commission (BCPC) staff, which serves as the Metropolitan Planning Organization (MPO) for the Green Bay Metropolitan Area, provide technical review, input, and recommendations to the Green Bay Transit Commission. It is the intention of the Green Bay Transit Commission to involve the public to the greatest extent possible in this process prior to the approval of plans, programs, and policies.

The Transit Commission holds monthly meetings at the Green Bay Metro Transportation Center, which is located at 901 University Avenue in the City of Green Bay. These meetings are open to the public, and the Transit Commission invites and encourages the public to attend. The agenda and agenda packet are published on the City of Green Bay website at <https://www.greenbaywi.gov/129/Meetings-Agendas-Minutes> as well as on Metro's website at www.GreenBayMetro.org.

Identification of Stakeholders

Green Bay Metro will engage stakeholders during the development of identified plans, programs, and policies, as shown in the graphic below.



General Procedures

In the case of major plans and documents that recommend new or substantial changes to existing policy or that address a subject which may be of significant concern to residents within the service area of Green Bay Metro, outreach efforts will occur in an attempt to involve those with concerns. A plan for such involvement will be developed prior to commencing a process, and this plan will identify the target public, individuals, and interest groups. The plan will also delineate an outreach process and participation techniques that are the most appropriate to the particular effort. In the development of a public participation plan for each effort, Green Bay Metro staff will seek out and consider those who will likely be most affected by the plan, program, or policy.

Public outreach efforts/techniques/best practices that will be considered include but are not limited to the following:

- Legal notices of public review periods, public information meetings, and public hearings
- Metro Rider Alerts - Informational notices posted in vehicles, at the information center, on Metro's website, and social media outlets
- Press releases
- On-bus automated announcements and scrolling digital messages
- Newsletters, fact sheets, and brochures
- Direct mailings including email
- Interviews with riders, non-riders, and business interests
- On-board and on-line surveys and questionnaires
- Paid advertisements
- Staffed booths with displays and exhibits at community events
- Creation of an advisory committee
- Green Bay Transit Commission meetings
- Consultation with Federal Transit Administration and Wisconsin Department of Transportation staff and others
- Visualization techniques such as maps, charts, graphs, illustrations, videos, and PowerPoint presentations

The public participation strategy developed for each major effort will include public involvement early in the process, as appropriate to each effort. The intention of the Green Bay Transit Commission is to consider and respond to public input received during the planning, program, and policy development process.

The public participation plan efforts for specific plans, programs, and policy documents identified below are detailed in the next section of the plan.

- Public Participation Policy
- Annual Program of Projects (POP)
- Service Levels and/or Significant Service Modifications
 - Fixed Route and Microtransit Service
 - Paratransit Service
- Fare Policy
- Transit Development Plan (TDP)

For those plans, programs, and policy documents not listed above, a public participation plan will be developed by staff using the criteria and techniques outlined above and presented to the Green Bay Transit Commission.

Plans, Programs, and Policies

Public Participation Policy

As part of the review and approval process for the *Public Participation Policy of the Green Bay Metro System*, a 30-day public review and comment period and a public hearing will be held prior to the adoption of this policy by the Green Bay Transit Commission. A "Notice of 30-Day Public Review and Comment Period and Notice of Public Hearing" will be published in a local newspaper upon the onset of the review period. The notice will detail the dates of the review period and public hearing. Additional public involvement opportunities, such as public informational meetings, may be offered at the discretion of staff.

Comments received at the public hearing and/or otherwise submitted will be summarized in writing and forwarded to the Green Bay Transit Commission along with a recommendation from staff.

If the final policy differs significantly from the one which was made available for public comment or raises new, significant issues which interested parties could not reasonably have foreseen from the public involvement efforts, an additional opportunity for public comment on the revised policy shall be made available. The total time period from availability of the draft policy to Transit Commission action will not be less than 30 days.

Annual Program of Projects (POP)

Green Bay Metro staff is responsible for developing an *Annual Program of Projects* for which federal transit funds under Section 5303, 5304, 5307, 5309, and/or 5310 and/or 5339 of the Federal Transit Administration Act, as amended, will be applied. Staff will develop project descriptions and financial plans in conformance with *Green Bay Metro Transit Development Plan* and *Green Bay Metro Strategic Plan* recommendations and will submit the program to the Brown County Planning Commission/Metropolitan Planning Organization (MPO) staff for inclusion in the publication of the *Transportation Improvement Program (TIP) for the Green Bay Metropolitan Area*.

As part of the review process for the *Annual Program of Projects*, a 30-day public review and comment period and public hearing will be held prior to action of the Green Bay Transit Commission. A "Notice of Request for Comments and Notice of Public Hearing" will be published in a local newspaper upon the onset of the review period. The notice will detail the dates of the review and comment period and the public hearing. Additional public involvement opportunities, such as public informational meetings, may be offered at the discretion of staff.

Comments received at the public hearing and/or otherwise submitted will be summarized and forwarded to the Green Bay Transit Commission.

If the final program differs significantly from the one which was made available for public comment or raises new significant issues which interested parties could not reasonably have foreseen from the public involvement efforts, an additional opportunity for public comment on the revised program shall be made available.

If significant comments are not received, the published program will constitute the final *Program of Projects* and will be included in the annual publication of the *Transportation Improvement Program (TIP) for the Green Bay Metropolitan Area* and submitted to the Federal Transit Administration.

Service Levels and/or Significant Service Modifications

- 1. Fixed Route and Microtransit Service.** Proposals that include a fixed route service or microtransit reduction of 10% or more in terms of annual system service hours and/or significant changes to the system as a whole shall warrant public involvement. An increase in fixed route or microtransit service or minor modifications to existing service does not constitute a significant change.

As part of the review process for the fixed route and/or microtransit service reductions and/or significant changes, a 30-day public review and comment period and public hearing will be held prior to action of the Green Bay Transit Commission. A "Notice of 30-Day Public Review and Comment Period and Notice of Public Hearing" will be published in a local newspaper upon the onset of the review period. The notice will detail the dates of the review period and the public hearing. "Metro Alerts" will be placed in all Metro vehicles and posted on the Green Bay Metro website at www.GreenBayMetro.org and on social media outlets. Additional public involvement opportunities, such as public informational meetings, may be offered at the discretion of staff.

Comments received during the public hearing and/or otherwise submitted will be summarized in writing and forwarded to the Green Bay Transit Commission.

If the final proposal differs significantly from the one which was made available for public comment or raises new significant issues which interested parties could not reasonably have foreseen from the public involvement efforts, an additional opportunity for public comment on the revised plan shall be made available.

- 2. Paratransit Service.** Proposals that include paratransit service hour reductions of 10% or more in terms of annual hours of operation and/or issues relating to level of service and/or certification shall warrant public involvement.

In addition, should the paratransit service boundary be proposed to be reduced, Green Bay Metro staff will provide written notification to all certified paratransit clients who reside in the proposed reduction area.

As part of the review process for paratransit service changes, a 30-day public review and comment period and a public hearing will be held prior to action of the Green Bay Transit Commission. A "Notice of 30-Day Public Review and Comment Period and Notice of Public Hearing" will be published in a local newspaper upon the onset of the review period. The notice will detail the dates of the review and comment period and the public hearing. "Metro Alerts" will be placed in all vehicles and posted on the Green Bay Metro website at www.GreenBayMetro.org. Additional public involvement opportunities, such as public informational meetings, may be offered at the discretion of staff.

Comments received during the public hearing and/or otherwise submitted will be summarized and forwarded to the Green Bay Transit Commission.

If the final proposal differs significantly from the one which was made available for public comment or raises new significant issues which interested parties could not reasonably have foreseen from the public involvement efforts, an additional opportunity for public comment on the revised plan shall be made available.

Fare Policy

Proposals that include increases in fixed route, microtransit, and/or paratransit fares shall warrant public involvement.

As part of the review process for fare increases, a 30-day public review and comment period and a public hearing will be held prior to action of the Green Bay Transit Commission. A "Notice of 30-Day Public Review and Comment Period and Notice of Public Hearing" will be published in a local newspaper upon the onset of the review period. The notice will detail the dates of the review period and public hearing. "Metro Alerts" will be placed in all Metro vehicles and posted on the Green Bay Metro website at www.GreenBayMetro.org. Additional public involvement opportunities, such as public informational meetings, may be offered at the discretion of staff.

Comments received during the public hearing and/or otherwise submitted will be summarized and forwarded to the Green Bay Transit Commission along with a recommendation from staff.

If the final proposal differs significantly from the one which was made available for public comment or raises new significant issues which interested parties could not reasonably have foreseen from the public involvement efforts, an additional opportunity for public comment on the revised plan shall be made available.

Transit Development Plan (TDP)

The *Transit Development Plan* is a five-year operating and capital improvement plan for the system. A TDP is considered a short-range plan that takes a comprehensive look at various aspects of the system, including route structure, microtransit service area, paratransit program, levels of service, fare structure, capital needs, and overall budget. Recommended system changes are designed to achieve an optimum level of transit service based on assumed federal and state funding and local budget constraints.

As part of the review process for the *Transit Development Plan*, a 30-day public review and comment period and a public hearing will be held prior to action of the Green Bay Transit Commission. A "Notice of Request for Comments and Notice of Public Hearing" will be published in a local newspaper upon the onset of the review period. The notice will detail the dates of the review period and public hearing. "Metro Alerts" will be placed in all Metro vehicles and posted on the Green Bay Metro website at www.GreenBayMetro.org and social media outlets.

Special efforts will be made to involve the public in the TDP planning process. Public involvement strategies may include the formation of an advisory committee and consist of individuals representing human service agencies, other organizations that have a special interest in Metro operations, and riders. Additional public involvement opportunities, such as public informational meetings, may be offered at the discretion of staff.

Comments received during the public hearing and/or otherwise submitted will be summarized and forwarded to the Green Bay Transit Commission along with a recommendation from staff.

If the final plan differs significantly from the one which was made available for public comment or raises new significant issues which interested parties could not reasonably have foreseen from the public involvement efforts, an additional opportunity for public comment on the revised plan shall be made available.

Publications

Green Bay Metro produces documents such as service guides, maps, and brochures, and makes them available to anyone. Materials can be translated into other languages as needed.

Meeting Locations

Green Bay Metro public meetings will be conducted in facilities that are accessible to persons with disabilities and to people who rely on public transit.

Accessibility

Green Bay Metro Website, Social Media, and Mobile Applications (Apps)¹

Green Bay Metro will ensure that all web content, social media posts, and mobile apps made available to the public conform with the U.S. Department of Justice (DOJ) directive under Title II of the Americans with Disabilities and with the Web Content Accessibility Guidelines Level A and AA. This will ensure that content issued by Green Bay Metro is accessible to people with disabilities, including those who use auxiliary aids such as electronic readers and/or other services.

Summary

The public involvement processes shall be periodically reviewed by the Green Bay Transit Commission to judge the effectiveness in assuring that the process provides full and open access to all.

With the adoption of this policy, the Green Bay Transit Commission intends to seek out and encourage early and continuous public involvement throughout the development of plans, programs, and policies, and to provide the mechanism whereby citizen participants can freely exchange information, ideas, and values with Metro staff.

¹ In April 2024, the U.S. Department of Justice (DOJ) issued a rule under Title II of the Americans with Disabilities Act (ADA), which includes specific digital accessibility requirements for local government entities, which includes Green Bay Metro.

Contact Information and Resources:

Physical and Mailing Address:

Green Bay Metro
901 University Avenue
Green Bay, WI 54302

Phone: 920 448-3450

Website:

The Green Bay Metro website can be found at www.GreenBayMetro.org

The Green Bay Metro QR code for the website:



Social Media:



Facebook at: <https://www.facebook.com/GreenBayMetro/>

Apps: Green Bay Metro apps are available for free from the App store or Google play.

Travel Training: Travel training services are available upon request and at no charge. Please contact Green Bay Metro at 920-448-3450 to request training.

Presentations: Presentations about Green Bay Metro services are available upon request and at no charge. Please contact Green Bay Metro at 920-448-3450 to request a presentation.

Appendix A

Legal Notice Affidavit - Public Participation Plan

AFFIDAVIT OF PUBLICATION

Advertiser Name and Address

Green Bay Metro

901 University Ave

Green Bay, WI 54302

STATE OF WISCONSIN}
COUNTY OF BROWN}

Dave Wood, being duly sworn, says:

That he is the Publisher of the Press Times, a weekly newspaper of general circulation, printed and published in Green Bay, Brown County, Wisconsin; that the publication, a copy of which is attached hereto, was published in the said newspaper on the following dates:

May 8 2026

That said newspaper was regularly issued and circulated on those dates.

[Signature of Dave Wood]

Publisher

Subscribed to and sworn to me this 8th day of May, 2026.

[Signature of Casie L Mallien]

Casie L Mallien, Brown County, Wisconsin

My commission expires: March 30, 2030

Publication Cost: \$27.54

An affidavit cost of \$1 is included in the Publication Fees listed above.

Ad No: 523240

Customer No: 105387

Green Bay WNAXLP
NOTICE OF 30-DAY PUBLIC REVIEW AND COMMENT PERIOD AND NOTICE OF PUBLIC HEARING ON THE PUBLIC PARTICIPATION POLICY FOR THE GREEN BAY METRO SYSTEM

All interested persons are advised of a 30-day public review and comment period and are invited to a public hearing on the Draft Public Participation Policy for the Green Bay Metro System. A copy of the draft document can be found on the Green Bay Metro website at GreenBayMetro.org. Further information regarding the draft can be obtained by calling Patty Kiewiz, Green Bay Metro Director at 448-3450. The 30-day public review and comment period for the draft is scheduled for April 17, 2026, through May 18, 2026. The Green Bay Transit Commission will conduct a public hearing on: Wednesday, May 20, 2026

Green Bay Metro Transportation Center 901 University Avenue, Green Bay 8:15 a.m.

Written comments should be mailed to Green Bay Metro, Attn: Public Comment, 901 University Avenue, Green Bay, WI 54302 by May 18, 2026, or emailed to patricia.kiewiz@greenbaywi.gov. Publication Dates: April 17, 2026 May 8, 2026 WNAXLP



Appendix B

Public Hearing Transcript

Public Hearing

Public Participation Plan

Green Bay Metro Transportation Center

901 University Avenue, Commission Room, Green Bay, WI 54302

Wednesday, May 20, 2026

8:15 a.m.

Attendance: Lisa J. Conard, Chris Jenquin, Karen Sternkopf, and Andrea Vlach

Overview and Public Hearing:

L. Conard introduced herself and provided an overview of the draft policy via PowerPoint.

L Conard opened the public hearing for comment.

L. Conard asked three times if anyone wished to speak. Hearing no comment, L. Conard closed the public hearing.

The hearing was closed at 8:23 a.m.

Appendix C Public Input

Public Input:

Written Comment Received:

Dear Director Kiewiz,

I am writing to comment on the Draft Public Participation Policy for Green Bay Metro.

I ride Metro and I want to make sure the public, especially riders like me, have a real say before any changes are made to routes, fares, or service hours.

I ask that:

- Public hearings be held at times working people and riders can actually attend (evenings or weekends)
- Notices be available in Spanish and other languages, not just English
- The community be told what happens to our comments after we submit them


Thank you for accepting this comment.


Appendix D

Metro Rider Alert Example

Metro Rider Alerts are made available to passengers in all service vehicles, information center, website, and social media outlets.

METRO RIDER






PUBLIC INPUT NEEDED

Green Bay Metro and the Brown County Planning Commission are in the beginning stages of preparing a Transit Development Plan. The purpose of the plan is to guide improvements for Metro for the next five years.

Tell us what YOU think!




You are invited to participate in a brief online survey and online mapping exercise. The online mapping exercise will allow you to place a dot on the map and enter comments regarding current service, transfer stations, bus shelters, bus stops, or any other aspect of the system. To access the survey, go to <https://browncounty.maps.arcgis.com/apps/webappviewer/index.html?id=29506c1e5d5e43109c354af1d6ff179> or Metro's [Facebook](#) page.

A series of Information Meetings and Public Hearing will be held in late summer detailing the findings and recommendations for the system. Metro Rider Alerts will be issued prior to the meetings.

If you are unable to access the survey and wish to share comments, please do so by mailing or dropping them off by February 28 at: ATTN: TDP, Green Bay Metro, 901 University Avenue, Green Bay, WI 54302.

METRO RIDER





Report to the
Transit Commission
of the City of Green Bay



MEETING DATE

May 27, 2026

PREPARED BY

Patricia Kiewiz, Transit Director

AGENDA ITEM # D.3

Discussion/Action: Green Bay Metro Strategic Plan 2026

BACKGROUND

Green Bay Metro staff, in partnership with Brown County Planning, worked together to conduct an annual review of Green Bay Metro's Strategic Plan.

The changes the system endured in 2025 are reflected in this plan.

Director Kiewiz will present the plan.

RECOMMENDATION

Staff recommends approving the Green Bay Metro Strategic Plan.

FISCAL IMPACT

ATTACHMENTS

- I. Green Bay Metro Strategic Plan Final 2026



Green Bay Metro

2026 Strategic Plan





Green Bay Metro Transit 2026 Strategic Plan



Table of Contents

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| <u>Priorities</u> | 4 |
| <u>Goals and Objectives</u> | 5 |
| <u>SWOT Analysis</u> | 7 |
| <u>Conclusion</u> | 10 |
| <u>Adoption and Revision History</u> | 11 |

Introduction

A strategic plan is a comprehensive plan developed to guide an organization's mission and goals. For Green Bay Metro, a strategic plan provides documentation for a shared vision to guide planning, operations, maintenance, financial, and administrative functions. Through this plan, we provide the "blueprint" to guide the organization towards efficiently serving riders, stakeholders, and taxpayers. This plan is designed to be revised on a regular basis and serve as a resource for aligning resources and measuring progress to maintain an effective organization.

System Overview

From 1916 through 1972, the Wisconsin Public Service Corporation (WPS), a privately-owned utility company, provided streetcar and bus service in the Green Bay area. In the late 1960s, bus ridership decreases combined with rising expenses forced WPS to reduce deficits by cutting back on service. Service cutbacks, in turn, contributed to further decreases in ridership and even greater revenue losses, resulting in a downward spiral of service, ridership, and revenue. In April of 1972, WPS offered to sell the bus company to the city of Green Bay with an agreement to reimburse the city for the full purchase price of \$270,000 in the form of an operating subsidy over a five-year period.

Fixed Route Service

Green Bay Metro operates 11 full-service bus routes throughout the urbanized area. In addition, several limited service routes operate during Packers home games.

Paratransit Service

Paratransit is an alternative to the fixed route system. It is intended for people who cannot be served by fixed route buses due to disabilities. Service is more flexible in terms of scheduling and routing, is offered on a demand-response basis, and is usually provided by low capacity vehicles such as vans. Paratransit is meant to be complementary to the fixed route system in terms of service area, service days and hours, and cost.

Green Bay Metro currently contracts with a private transportation provider (Via, Tidewater) to provide this service.

Microtransit Service

Microtransit is an on-demand shared ride service. It uses the same technology as ride hailing services like Uber. Passengers request a ride through a mobile app (or by phone) and a vehicle is dispatched in real time to a pick-up location within one of the designated service zones. The program is designed to allow riders the ability to move seamlessly between the fixed route bus and microtransit services.

Service Area and Hours of Operation

Service is currently provided to the cities of Green Bay and De Pere and the villages of Allouez, Ashwaubenon, and Bellevue.

Fixed route bus service and microtransit daytime zone hours are Monday through Friday from 5:15am to 6:45pm and Saturday from 7:45am to 1:45pm. Microtransit all zone service

hours are Monday through Friday from 6:45pm to 11:30pm and Saturday from 1:45pm to 7:45pm.

Full-service routes and Microtransit do not operate on Sunday. However, limited service “Game Day” routes operate during all Packers home games.



Mission:

Green Bay Metro is committed to providing safe and dependable transportation to jobs, schools, medical services, and other destinations.

Vision:

To be a partner in the community by providing transportation that is convenient and accessible to the public.

Priorities:

Safety

The assurance that all passengers will be transported by professional operators utilizing well-maintained vehicles.

Customer Service

The assurance that all passengers will be treated in a professional manner.

Dependability

The assurance that service information is accurate, that Metro vehicles will arrive and depart on time, and that transfers can be made seamlessly.

Economy

The assurance that Metro will provide frequent and convenient access to employers, educational and medical facilities, recreational and social opportunities, and many other destinations at a cost to customers and member communities that is comparable to transit systems of similar size.

Ingenuity and Innovation

The assurance that Metro will constantly seek to improve services through creative problem solving and by leveraging new or different technologies, practices, and principles.

Goals & Objectives

1. Safety

- a. Maintain Smith System Defensive Driving certification for all operational employees
 - i. 100% of Metro operational employees certified at all times
- b. Follow Metro's Public Transportation Agency Safety Plan (PTASP) and safety programming
 - i. 100% compliance with the PTASP and safety training requirements
- c. Maintain Metro's assets per Metro policy and preventative maintenance program.
 - i. 100% compliance with Metro's preventative maintenance schedule
- d. Promote safe work practices – procedures and employees
 - i. Convene Metro's Safety Committee quarterly.
- e. Maintain system security on the buses and on all Metro property
 - i. 100% of audio and video equipment on Metro's buses and Transportation Center property should be functioning at all times
 - ii. Utilize 1% of federal dollars on safety and 0.75% federal dollars on security

2. Customer Service

- a. Maintain and enhance safe and clean facilities and amenities including the Transportation Center
 - i. 100% compliance with Metro's preventative maintenance schedule
 - ii. Provide reliable and friendly face-to-face customer services
 - iii. Continue to provide staffed customer service window during fixed route bus hours and local phone interactions during On Demand Microtransit service hours
 - iv. Improve and update signage at bus stops
 - v. Install e-paper readers at highest boarding locations
 - vi. Provide passenger shelters at stops where boardings are over 20 people per day where feasible
- b. Increase the level of service and service frequency of Metro bus routes for high-demand areas
 - i. Review the fixed route system annually to determine where additional service and frequency increases can and should be implemented
- c. Continue to offer free travel training in an effort to teach people how to utilize Metro's services
 - i. Contact a minimum of ten organizations per year to offer travel training to their clients/members
 - ii. Continue to offer fixed route bus travel training to all paratransit service applicants
 - iii. Maintain the practice of providing travel training to 100% of the people who request the training
 - iv. Review and update Metro's "How to Ride the Bus" and other YouTube posts a minimum of once per year
- d. Improve public awareness and promote Metro services
 - i. Continue to attend annual orientation programs at UWGB, St. Norbert College, NWTC, and other school programs to provide incoming students information about Metro
 - ii. Continue to provide public outreach by doing a minimum of ten presentations/community events per year
 - iii. Continue to provide route guides and other Metro-related information to organizations to distribute to their clients

3. Dependability

- a. Meet or exceed on-time service performance standards
 - i. Fixed Route:

1. Never arrive at bus stops before scheduled arrival times
2. Arrive at bus stops between zero and five minutes after scheduled arrival times a minimum of 90% of the time
- ii. On Demand Microtransit:
 1. Provide wait times of 30 minutes or less 98% of the time and within 5 minutes of scheduled pick up times 90% of the time
- iii. Paratransit:
 1. Meet the Americans with Disabilities Act (ADA) definition of on-time paratransit performance for a minimum of 95% of trips each month
- b. Provide accurate and timely information to customers
 - i. Utilize the GBM Bus Tracker to communicate unforeseen schedule delays
 - ii. Update the service guide and other printed and digital materials in Spanish and other requested languages as necessary
 - iii. Promote rider app for paratransit and microtransit services
- c. Maintain a strict preventative maintenance schedule for all equipment, rolling stock and facilities.
 - i. Maintain the Transit Asset Management Plan (TAM) along with the Annual Program of Projects (POP) and fleet replacement schedule
 - ii. Maintain a bus fleet with an average age of no more than eight years

4. Economy

- a. Maintain existing and seek additional revenue from federal, state, and local government agencies, and through public and private partnerships
 - i. Continue to educate employers about Metro's services, offer employee travel training presentations, and determine if the businesses want to purchase tax-deductible passes for their employees
 - ii. Maintain a minimum on-bus advertising occupancy rate of 75% on full-service buses at all times
 - iii. Expand advertising opportunities through different mediums (infotainment screens, geofence-based advertising, etc.)
 - iv. Actively promote the passage of additional funding opportunities.

5. Ingenuity & Innovation

- a. Metro should continue to use creative methods of providing and enhancing services that provide independence for individuals, connect people and jobs, and enhance the economy
 - i. Implement new fare technology
 - ii. Continue the Packers game day bus service, and the Downtown to Tiletown partnership while utilizing private sponsorships to assist in paying for the service
 - iii. Continue to submit applications for Surface Transportation Block Grant (STBG) funds through the Green Bay MPO to fund the acquisition of vehicles and other capital items
 - iv. Continue to monitor services to ensure operation at or above system standards
- b. Metro should continue to explore and implement new technologies and practices to expand possibilities of service delivery
 - i. Expand fare payment options (credit cards, fare capping) and point-of-sale systems
 - ii. Explore additional marketing and advertising opportunities
 - iii. Promote real-time data access to the public
 - iv. Expand fleet using alternative fuel options

Strengths, Weaknesses, Opportunities, and Threats (SWOT) Analysis

A SWOT analysis is a tool for auditing an organization and its environment. It occurs early in a strategic planning process and helps participants focus on key issues. SWOT stands for strengths, weaknesses, opportunities, and threats. Strengths and weaknesses are internal factors, which can be controlled within an organization. Opportunities and threats are external factors, which cannot be controlled from within.

The following SWOT analysis was developed by the strategic planning team:

Strengths:

Value

Green Bay Metro offers low-cost transportation services to the general public.

Safety

Metro has well-trained professional drivers with excellent driving records utilizing well-maintained vehicles.

Intergovernmental Relationships

Metro benefits from strong relationships with the Federal Transit Administration (FTA), Wisconsin Department of Transportation (WisDOT), the cities of Green Bay and De Pere, and the villages of Allouez, Ashwaubenon, and Bellevue.

Public Participation

Metro has a strong public participation program which allows staff to meet and discuss important transit issues with community stakeholders and the general public.

Green Bay Transit Commission/Staff Relations

Metro benefits from strong, supportive relationships between the transit commission and staff.

Management/Labor Relations

Collective bargaining agreements for Metro's two unions are settled through December 2026 for the Maintenance Division and 2027 for the bus operators.

Metropolitan Planning Organization (MPO) for the Green Bay Urbanized Area

The Green Bay Transit Commission and Metro staff benefit from an MPO staff that is experienced, has a varied skill set, and is willing to take on projects in an effort to improve the system. (The MPO is part of the Brown County Planning Commission.)

Forward Momentum

The efforts of organizations such as the Aging and Disability Resource Center (ADRC), United Way, Justice Organization Sharing Hope and United for Action (JOSHUA), and other organizations have carried the message of the importance of public transportation to the forefront. Their efforts are well demonstrated by numerous Press-Gazette newspaper articles and editorials, local TV news stories, public forums, reports, and documentaries.

Partnerships

Green Bay Metro has strong connections to the community and has built partnerships with the Green Bay Packers, Green Bay Area Public School District, University of Wisconsin-Green Bay (UWGB), Intercity Bus Operators, Menominee Regional Public Transit, Via Transportation, Green Bay Area Chamber of Commerce, Ashwaubenon School District, Wisconsin Public Transportation Association

(WIPTA), the American Public Transportation Association (APTA), and other local human service agencies.

Transparency

Green Bay Metro is a public entity governed by the Green Bay Transit Commission. All meeting packets are available for public access. Meetings are open to the public and held monthly. All policies, plans, budgets, and contracts are available to the public on the website or by request.

Weaknesses:

Local Funding

Hesitancy by local funding partners to increase contributions to keep pace with inflation and/or expand services.

Fare Recovery

Finding a balance between offering low fares and recovering a desired portion of the system's operating expenses.

Employee Compensation

Remaining competitive with private sector jobs with wages and benefits.

Opportunities:

Economic Benefits of Transit

Public transit provides many economic benefits to the local community. Non-traditional riders can benefit from the low fares, especially in light of fluctuating fuel prices and the high cost of car ownership.

Additional Partnerships

Opportunities exist to introduce other programs to include businesses, other learning institutions, and other entities. For example, the IRS allows employers to withhold a set amount of an employee's pre-tax income for bus commuting costs. Employers may also provide a monthly fare subsidy as a part of the qualified IRS Transportation Fringe Benefit, under section 132(F) of the IRS tax code.

Expand and Enhance Services

Demand for service exists in other areas and communities. Opportunities exist to better serve residents, employers, students, and retail centers within the existing service area by extending service.

Advanced Technologies

Adoption of technologies to provide information to stakeholders will create consistency and reliability.

Transit Oriented Development (TOD)

Opportunities to implement TOD exist in the Metro service area. (TOD is a mixed-use community within walking distance of a transit stop that mixes residential, retail, office, open space, and public uses in a way that makes it convenient to travel on foot or by public transportation instead of by car.)

Public Awareness

Continue to use various methods for public outreach to increase public knowledge of the services provided.

Threats

Local, State, and Federal Economies

- Economic volatility poses funding challenges for Metro to continue operating current services and to expand services
- Uncertainty of federal and state transit funding assistance amounts and timing on a year-to-year basis
- Lack of long-term dedicated funding including operating and capital

National and Local Labor Shortage/Labor Shift

Many experienced drivers left the workforce during the COVID-19 pandemic and did not return. Many were replaced by younger, less experienced drivers, but a shortage persists. Many in the workforce prefer not to work evenings, Saturdays, or split shifts, which are common in the transit industry. At Metro, the driver shortage has led to overtime and forced work. Supervisors have been forced to drive due to the unavailability of drivers. Green Bay Metro has increased driver wages through a new labor agreement and offered retention incentives to offset the shortage, but the shortage continues.

Public Perception

The view of public transportation could affect ridership, impact funding, and the ability to provide current and/or additional services.

Lack of Local Land Use Policies that Promote or Complement Transit Services

Examples include:

- Large minimum residential lot sizes (which lead to inefficiencies in mail delivery, garbage pick-up, transit service, etc.)
- Minimum parking requirements for businesses
- Availability of free or low-cost parking
- Lack of well-connected street patterns to minimize walking distances
- Lack of sidewalks leading to and from transit stops
- Large parking lots at shopping malls, big box stores, and other significant transit trip generators that are inaccessible to Metro's vehicles.

Schedule Adherence

Rail, lift bridges, and construction delays can negatively impact route performance.

2026 Strategic Plan Development Committee

- **Patty Kiewiz** – Transit Director, Green Bay Metro
- **Andrea Vlach** – Mobility Coordinator, Green Bay Metro
- **Jacob Kulis** – Operations Assistant, Green Bay Metro
- **Kenny Hofer** – Maintenance Manager, Green Bay Metro
- **Lisa J. Conard** – Principal Planner, Brown County Planning Commission/Metropolitan Planning Organization (MPO)
- **Mason Shea** – Transportation Planner, Brown County Planning Commission/Metropolitan Planning Organization (MPO)

Conclusion

Green Bay Metro is an organization driven by strong executive leadership that approaches transit from a coordinated perspective, stresses customer focus, and operates safe, reliable public transportation. Green Bay Metro can leverage these strengths to continue improving ridership, public perception, community involvement, performance, and customer satisfaction.

Green Bay Metro's Strategic Plan will be reviewed periodically to examine its effectiveness. The Strategic Plan will also be updated as needed to ensure it reflects current regulations, funding policies, and system priorities.

Adoption and Revision History

Adopted by the Green Bay Transit Commission on July 19, 2017

Revised and adopted by the Green Bay Transit Commission on December 9, 2020

Revised and adopted by the Green Bay Transit Commission on May 27, 2026





Report to the
Transit Commission
of the City of Green Bay



MEETING DATE

May 27, 2026

PREPARED BY

AGENDA ITEM # E.1

Competitive Award Announcement

BACKGROUND

On March 4, 2026, the Brown County Planning Commission Board of Directors authorized the use of \$619,313 in FFY 2031 Federal Surface Transportation Block Grant (STBG) funds to Green Bay Metro to offset the cost of purchasing a bus.

RECOMMENDATION

No action is necessary.

FISCAL IMPACT

ATTACHMENTS

None



Report to the
Transit Commission
of the City of Green Bay



MEETING DATE

May 27, 2026

PREPARED BY

Patricia Kiewiz, Transit Director

AGENDA ITEM # E.2

Operational Reports

BACKGROUND

Green Bay Metro's staff will present the Commission with the monthly operational reports.

RECOMMENDATION

No action is necessary.

FISCAL IMPACT

ATTACHMENTS

1. 03.Mar Ridership
2. 03.Mar KPIs

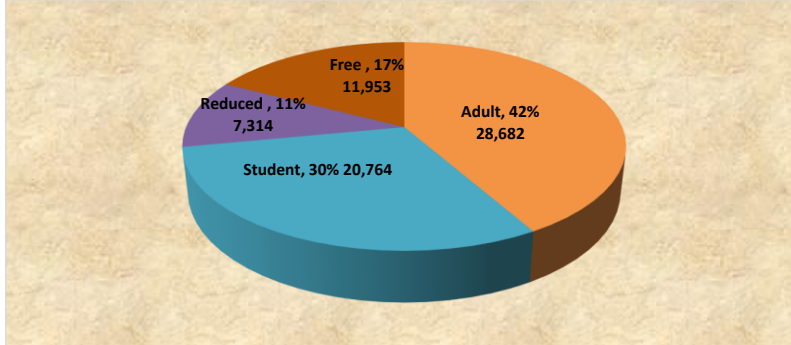
March

Fixed Route Ridership

| | ADULT | STUDENT | *REDUCED | *FREE | MONTHLY FIXED ROUTE | YTD FIXED ROUTE |
|------------|--------|---------|----------|---------|---------------------|-----------------|
| March 2025 | 25,520 | 20,239 | 8,020 | 13,636 | 67,415 | 200,224 |
| March 2026 | 25,078 | 19,591 | 6,839 | 11,868 | 63,376 | 187,336 |
| Difference | (442) | (648) | (1,181) | (1,768) | (4,039) | (12,888) |
| | -2% | -3% | -15% | -13% | -6% | -6.4% |

Microtransit On Demand Ridership

| | ADULT | STUDENT | *REDUCED | *FREE | MONTHLY ON DEMAND | YTD ON DEMAND |
|------------|---------|---------|----------|-------|-------------------|---------------|
| March 2025 | 5,136 | 392 | 452 | 33 | 6,013 | 16,690 |
| March 2026 | 3,604 | 1,173 | 475 | 85 | 5,337 | 16,803 |
| Difference | (1,532) | 781 | 23 | 52 | (676) | 113 |
| | -30% | 199% | 5% | 158% | -11% | 0.7% |



YTD PASSENGERS
204,139

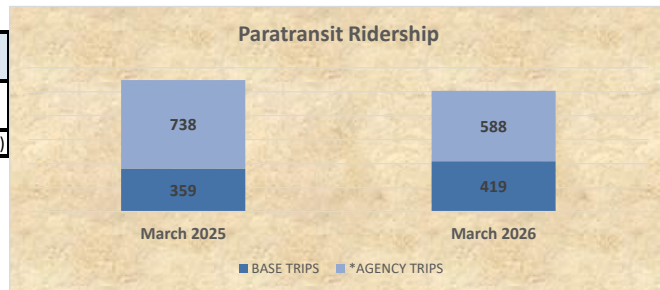
*Reduced fare program is for individuals who are age 65 and older, Medicare recipients, and individuals with qualifying disabilities.

*Free is comprised of game day, children 4 & under, promos, etc.

Paratransit Ridership

| | BASE TRIPS | *AGENCY TRIPS | TOTAL TRIPS | YTD |
|------------|------------|---------------|-------------|-------|
| March 2025 | 359 | 738 | 1,097 | 1,097 |
| March 2026 | 419 | 588 | 1,007 | 1,007 |
| Difference | 60 | (150) | (90) | (90) |
| | 16.7% | -20.3% | -8.2% | -8.2% |

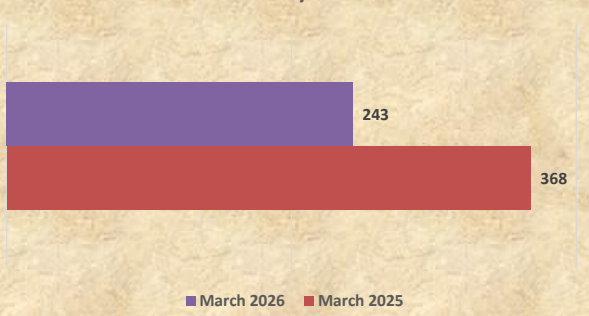
*Agency Fare includes base fare plus additional cost for expenses that is permitted by 49 CRF 37.131 to social service agencies and other organizations for agency trips (i.e., trips guaranteed to the organization).



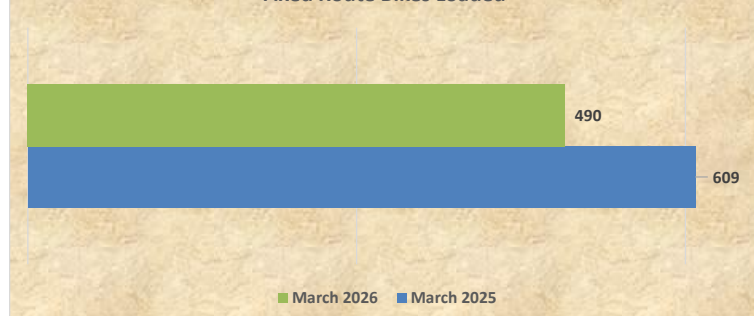
On Time Performance: 86.6%

| | |
|--------------------------------------|------|
| Completed Trips: | 1007 |
| Completed On Time Trips: | 871 |
| Completed Late Trips - 0-6 mins | 45 |
| Completed Late Trips - 6-30 mins | 42 |
| Completed Late Trips > 30 mins | 4 |
| Late Cancellations and No Show Trips | 7 |

Fixed Route Mobility Devices Boarded



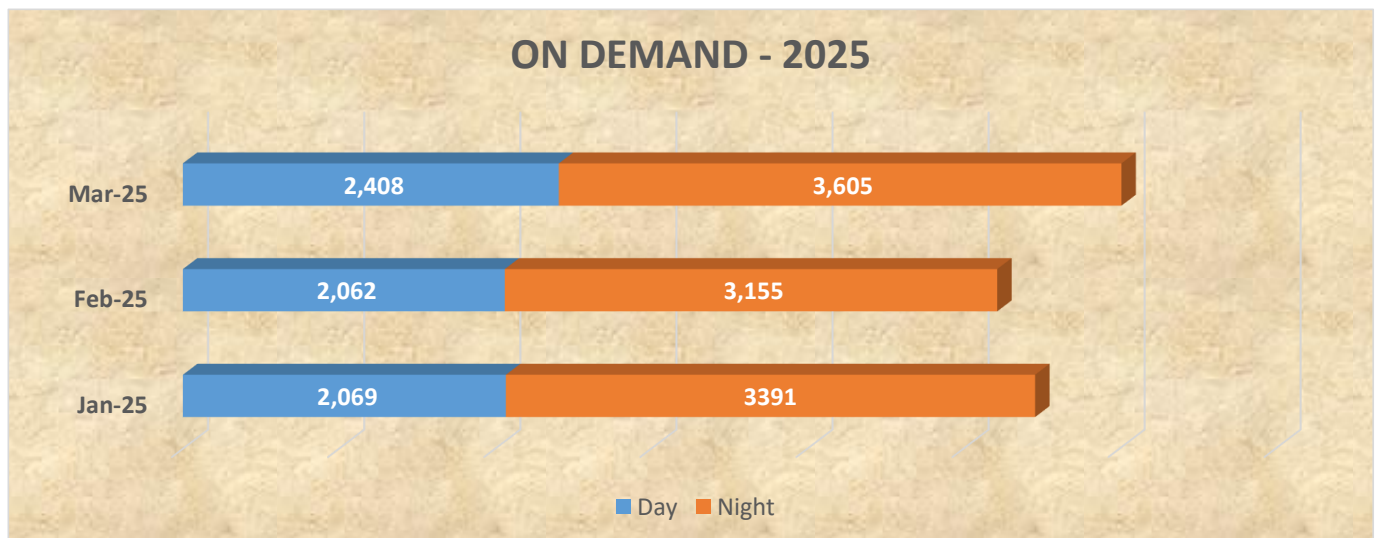
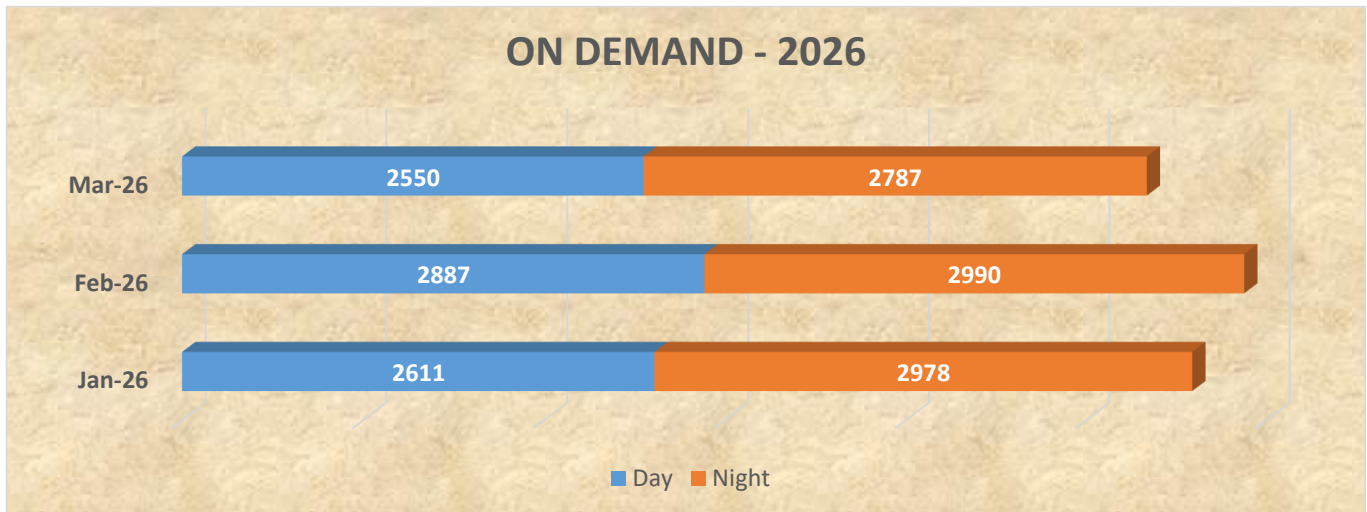
Fixed Route Bikes Loaded



GBM On Demand Ridership

March 2026

| | Day Service | Night Service | Total | <u>Target</u> |
|--------------------------------------|----------------|------------------|-------|---------------|
| Passengers | 2,550 | 2,787 | 5,337 | |
| Operating Hours | 1,107 | 864 | 1,970 | |
| Passengers per Operating Hour | 2.3 | 3.2 | 2.7 | 3.0 |
| Average Customer Wait Time (minutes) | 20.20 | 34.50 | 28.2 | <20.0 |



| | | | | |
|---------------|-----------------|--------------------|----------|-------------------|
| Day Service | Monday - Friday | 5:15 am -6:45 pm | Saturday | 7:45 am - 1:45 pm |
| Night Service | Monday - Friday | 6:45 pm - 11:30 pm | Saturday | 1:45 pm - 7:45 pm |



Report to the
Transit Commission
of the City of Green Bay



MEETING DATE

May 27, 2026

PREPARED BY

Patricia Kiewiz, Transit Director

AGENDA ITEM # E.3

Financial Reports

BACKGROUND

Director Kiewiz will provide an update on Metro finances through March 2026.

RECOMMENDATION

No action is necessary.

FISCAL IMPACT

ATTACHMENTS

- I. 03.Mar - Financials



EXPENSES

| ACCOUNT DESCRIPTION | 2026 Jan-Mar | 2025 Jan-Mar | +/- | % | 2026 BUDGET | % OF BUDGET |
|------------------------------|---------------------|---------------------|----------------|-------------|------------------|--------------|
| Wages & Salaries | 514,238.93 | 525,267.52 | (11,029) | -2.1% | 2,886,612 | 17.8% |
| Fringe Benefits | 259,800.45 | 247,321.10 | 12,479 | 5.0% | 1,790,417 | 14.5% |
| Other Employment Expenses | 11,490.38 | 12,954.51 | (1,464) | -11.3% | 70,778 | 16.2% |
| Contract Services | 20,851.48 | 20,159.28 | 692 | 3.4% | 437,903 | 4.8% |
| Materials & Supplies | 101,306.71 | 99,593.44 | 1,713 | 1.7% | 589,167 | 17.2% |
| Building & Equip Maintenance | 68,616.82 | 52,530.43 | 16,086 | 30.6% | 251,391 | 27.3% |
| Utilities | 59,238.59 | 35,592.54 | 23,646 | 66.4% | 184,820 | 32.1% |
| Insurance | 130,466.00 | 122,934.00 | 7,532 | 6.1% | 167,296 | 78.0% |
| Miscellaneous | 45.75 | 41.00 | 5 | 11.6% | 277 | 16.5% |
| Paratransit Services | 89,606.43 | 84,242.79 | 5,364 | 6.4% | 623,438 | 14.4% |
| Microtransit Services | 345,011.08 | 297,204.31 | 47,807 | 16.1% | 2,407,669 | 14.3% |
| Subrecipient Expenses | - | - | - | 0.0% | - | 0.0% |
| TOTAL | 1,600,672.62 | 1,497,840.92 | 102,832 | 6.9% | 9,409,768 | 17.0% |

REVENUES

| ACCOUNT DESCRIPTION | 2026 Jan-Mar | 2025 Jan-Mar | +/- | % | 2026 BUDGET | % OF BUDGET |
|------------------------------|-------------------|-------------------|-----------------|--------------|------------------|-------------|
| Federal Operating Asst | - | - | - | 0.0% | 2,634,735 | 0.0% |
| State Operating Asst | - | - | - | 0.0% | 2,634,735 | 0.0% |
| Other Local Municipalities | 173,016.81 | 166,312.37 | 6,704 | 4.0% | 692,068 | 25.0% |
| Green Bay | 324,999.99 | 324,999.99 | - | 0.0% | 2,140,762 | 15.2% |
| Farebox Revenue-Fixed Route | 120,648.25 | 111,273.43 | 9,375 | 8.4% | 710,000 | 17.0% |
| Farebox Revenue-Paratransit | 42,558.00 | 48,634.00 | (6,076) | -12.5% | 238,500 | 17.8% |
| Farebox Revenue-Microtransit | 5,223.00 | 6,026.00 | (803) | -13.3% | - | 0.0% |
| College Program Fares | 5,215.00 | 3,823.00 | 1,392 | 36.4% | - | 0.0% |
| TMI Refund | - | 9,548.00 | (9,548) | -100% | - | 0.0% |
| Non-Transportation Revenue | 4,048.20 | 34,654.96 | (30,607) | -88.3% | 9,100 | 44.5% |
| State Fuel Refund | 4,344.32 | 3,959.82 | 385 | 9.7% | - | 0.0% |
| Advertising | 17,301.28 | 23,824.08 | (6,523) | -27.4% | 110,000 | 15.7% |
| Intercity Bus Commissions | 1,500.00 | 1,500.00 | - | 0.0% | 6,000 | 25.0% |
| Partnership Contributions | 8,877.00 | 8,106.00 | 771 | 9.5% | 233,868 | 3.8% |
| TOTAL | 707,731.85 | 742,661.65 | (34,930) | -4.7% | 9,409,768 | 7.5% |

KEY PERFORMANCE INDICATORS (KPI)

| | | | | | |
|-----------------------------|--------------|--------------|----------|-------|---------|
| Operating Days | 76 | 76 | - | 0.0% | 307 |
| Revenue Miles | 159,480 | 159,420 | 60 | 0.0% | 676,436 |
| Revenue Hours | 10,711 | 10,843 | (132) | -1.2% | 45,765 |
| Unlinked Passenger Trips | 187,336 | 200,224 | (12,888) | -6.4% | 875,000 |
| Revenue / Cost | 44.2% | 49.6% | | | 100% |
| Farebox Revenue / Mile | 0.76 | 0.70 | 0.06 | 8.4% | 1.05 |
| Farebox Revenue / Pass Trip | 0.64 | 0.56 | 0.09 | 15.9% | 0.81 |
| Farebox Revenue / Hour | 11.26 | 10.26 | 1.00 | 9.8% | 15.51 |
| Passenger / Mile | 1.17 | 1.26 | (0.08) | -6.5% | 1.29 |
| Cost / Mile | 7.31 | 7.00 | 0.31 | 4.4% | 9.43 |
| Cost / Passenger Trip | 6.22 | 5.58 | 0.65 | 11.6% | 7.29 |



Report to the
Transit Commission
of the City of Green Bay



MEETING DATE

May 27, 2026

PREPARED BY

Patricia Kiewiz, Transit Director

AGENDA ITEM # E.4

Director's Report

BACKGROUND

Director Kiewiz will provide the Commission with an update on Green Bay Metro.

RECOMMENDATION

No action is necessary.

FISCAL IMPACT

ATTACHMENTS

None